

# PUMP COURT TAX CHAMBERS

## VAT CONFERENCE 2019 PROGRAMME

8:15-9:00		<b>Registration and breakfast</b>
9:00-9:10		<b>CHAIRMAN'S INTRODUCTION</b> Roger Berner, Retired Judge of the Upper and First-tier Tribunals
9:10-10:10	<b>PLENARY 1</b>	<b>OUTPUT TAX ISSUES</b> Andrew Hitchmough QC, Laura Poots <ul style="list-style-type: none"><li>• The characteristics of a composite supply</li><li>• Areas of difficulty: Multiple rates? Multiple suppliers?</li><li>• Classification: the predominance v description conundrum</li><li>• Is there any such thing as a free lunch (or at least a free bottle of wine)?</li></ul>
10:10-11:10	<b>PLENARY 2</b>	<b>INPUT TAX ISSUES</b> Jonathan Bremner QC, Oliver Conolly <ul style="list-style-type: none"><li>• Tripartite cases: light at the end of the tunnel?</li><li>• Identity of the recipient of supplies</li><li>• Cost components / direct and immediate link</li><li>• Overhead costs and attribution - identifying the right method</li></ul>
11:10-11:30		<b>COFFEE BREAK</b>
11:30-12:30	<b>BREAKOUT 1</b>	<b>A) PROPERTY</b> Michael Thomas, Quinlan Windle <ul style="list-style-type: none"><li>• TOGCs – where is HMRC attacking?</li><li>• VAT issues for development transactions: barter, rights of light and more</li><li>• Scope of zero-rating for buildings with planning restrictions after <i>Summit Electrical</i></li><li>• Characterisation of sale and leaseback and surrenders and regrants after <i>Balhousie</i> and CJEU Cases</li><li>• VAT and other taxes: interactions with SDLT and joint venture direct tax structuring</li></ul>

**OR**

**B) NOT FOR PROFIT**

**Roger Thomas QC, James Henderson**

- Business/non-business: *Wakefield, Borsele, Longridge*
- Education: when, for goodness sake, will it be exempt?
- Local Authorities: distinguishing outside the scope from business activities
- Universities' VAT recovery rates
- Donations versus sponsorship: the attack on the country house opera sector

**OR**

**C) CROSS BORDER SUPPLIES**

**Jeremy Woolf**

- European Commission proposals for reform
- HMRC Brief 2-2019 on the recovery of input tax on importation
- Recent cases including C-165 *Morgan Stanley & Co International plc v Ministre de l'Économie et des Finances*
- Cross-border rulings and other tools for minimising and resolving disputes

**OR**

**D) LITIGATION**

**Richard Vallat QC, Emma Pearce**

- ADR (*Serpentine*)
- Withdrawing an appeal (*CM Utilities, TGH (Commercial) Limited*)
- Pleadings (*Quah, Ingenious Games*)
- Evidence (*Pulsin Brownies, Okolo*)
- Judicial Review (*Vacation Rentals*)
- Costs (*Snow Factor*)

12:30-13:45

**LUNCH**

13:45-14:45

**BREAKOUT 2**

**A) PROPERTY**

**OR**

**B) NOT FOR PROFIT**

**OR**

**C) CROSS BORDER SUPPLIES**

**OR**

**D) LITIGATION**

- 14:45-15:45     **PLENARY 3**     **PLACE OF SUPPLY**  
David Milne QC, Zizhen Yang, Barbara Belgrano
- Electronically supplied services
  - Land-related services
  - Status of recipient: taxable person acting as such?
  - Fixed establishment
- 15:45-16:00                             **TEA BREAK**
- 16:00-16:45     **PLENARY 4**     **BREXIT**  
Julian Ghosh QC, Ronan Magee, Laura Ruxandu
- European Union (Withdrawal) Act 2018
  - ‘Exit Day’ and the continuing status of EU law
  - The distinction between CJEU decisions pre- and post-exit day – how does this interact with the Court’s practice of changing its mind in silence?
  - Pending references to the CJEU and rights of audience for UK lawyers
  - ‘UK VAT’ – how does the concept of fiscal neutrality apply in a post-State Aid world?
- 16:45-17:45     **PLENARY 5**     **CORRECTING MISTAKES/REPAYMENT CLAIMS**  
Kevin Prosser QC, David Yates QC, Ben Elliott
- *Rank*
  - *Birmingham Hippodrome*
  - *MG Rover/Taylor Clark*
  - *KE Entertainments*
  - *United Biscuits*
- 17:45-20:00                             **DRINKS & CANAPÉS**

**Association Partners:**



**CIOT Indirect Taxes Sub-Committee**

**International VAT Association**

**British Property Federation**

**British Universities Finance Directors Group**