

Curriculum Vitae for Ruth Corkin

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Current position – Principal (Partner) Indirect Tax – Hiller Hopkins LLP (April 2021 to present)

Responsibilities:

- Leading a small team of indirect tax specialists across a multiple of grades.
- Fees and budgeting
- Staff appraisals and development
- Reporting directly to the Board on issues and achievements of team
- responsible for delivering highly technical indirect tax advice (VAT, Customs, Air Passenger Duty, plastic packaging tax), including:
 - labelling and packaging rules,
 - placing medical devices on the UK market,
 - hazardous chemicals,
 - Cross Border Carbon Adjustment,
 - Extended Producer Responsibilities,
 - Cross border trading and supply chains for both goods and services. UK and non-UK businesses
 - Education and not-for profit organisations
 - Land and property (UK and non-UK)
 - Setting up a customs declaration service line to facilitate the movement of goods for clients
 - Financial and insurance services
 - Legal and professional services

I am part of the ICAEW “VAT Fit for 2030” working group to simplify UK VAT and sit on HMRC’s Joint Customs Consultative Committee for guidance and Northern Ireland. I am a member of the ICAEW and CIOT Indirect Tax committees, holding HMRC to account.

I recently composed and submitted Hillier Hopkins LLP response to the Government Public Accounts Committee on HMRC’s service standards.

Achievements:

- Successfully worked with international networks for the benefit of UK inbound businesses
- Appointed to the Board of the International VAT Association (“IVA”) in 2021
- Contributed to management decisions
- Upskilled teams from merged firms in VAT matters
- Trained 3 apprentices
- Main point of contact for US, German and French inbound businesses to the UK

Indirect Tax Director – Hiller Hopkins LLP (January 2018-March 2021)

Responsibilities:

- Setting up the indirect tax team and develop the service line.
- Internal VAT training for all staff
- providing high quality, technical advice.
- Setting up the Firm’s Making Tax Digital solution

- Increased the VAT compliance function of the VAT team.
- Advised Government Ministers, HMRC and HM Treasury on the Northern Ireland Protocol (Alternative Arrangements Advisory Group)
- Raising the profile of the Firm externally via articles, webinars and seminars and with HMRC via the various committees that I sat on, which also benefitted the Firm's clients.
- Representing clients at the First Tier Tribunal (Tour Operators Margin Scheme and food-based issues).
- Business development internally and externally

Achievements:

- Increased headcount from 1.5 team members to 4 team members in less than 2 years
- Raised the profile of the firm by networking, articles and educational events
- Raised the firm's profile with HMRC, allowing clients to have a "voice"
- Nominated for Tolley Taxation Award "Outstanding Contribution to Tax" in 2020
- Fed back to HMRC on Brexit and COVID VAT legislation changes and policies
- Developed a guide to "doing business in the UK"

Senior Manager VAT, South, London and Central Regions, Grant Thornton UK LLP (November 2014 to December 2018)

Responsibilities:

- Own portfolio of clients including listed companies, large corporates, not-for-profit organisations, education providers, technology companies. I worked between all of the offices in the South and Central Regions and also London. Experience in the social housing, automotive, education, betting and gaming, equine, property, finance, insurance and international sectors. 50% of my fees in 2017 were external. Fee target £250k (including cross charging internally) of all VAT returns submitted by the Thames Valley Global Compliance and Outsourcing Services Team and Central region Business Service Group. Due diligence and corporate restructuring advice, including on overseas deals. Audit reviews leading to opportunities across taxes.
- Secondment for 7 months to the Office of Tax Simplification in 2017 working on the VAT report.
- Quasi secondment to a large multinational (telephone services) with work including 13th Directive claims, monitoring supplies to wholesalers, change of tax status, monitoring VAT returns, exceptions to the place of supply rules, international indirect tax changes, VAT rates, etc;
- Review of advice to clients from manager grade staff and below;
- Peer review of advice provided by senior manager grade and above
- Mentoring and training of staff from associate level to manager level in both the South and Central regions.
- Responsible for National team VAT training at these levels
- Cross service line selling experience, particularly Corporate Tax, Transfer Pricing, Customs Duties, Growth Finance Networking with intermediaries, GT events and own network
- Part of the strategy management for the national VAT team

Achievements:

- Favourable clearance on abortive deal costs Initially favourable clearance on a quasi S33 body (although HMRC are now back tracking!).
- Possible policy challenge on this involving the DfE which could allow a VAT126 claim
- Pitched for and won a £20k piece of work for cross tax services with the main focus on VAT.
- Pitched for and won a piece of VAT and Customs Duties work for a wine importer.
- Favourable clearance for a charity carrying out publicly funded research
- Favourable results for clients using HMRC contacts e.g. registration, option to tax etc
- Possible work for corporate tax and corporate finance for a large beauty salon chain.
- Preventing HMRC from making a client insolvent and obtaining an offset of the debt against the VAT credit due to a sister company.
- Main point of contact in the Central region for motor retail clients and welfare clients

VAT Manager and VAT Senior Manager/Head of VAT Services James Cowper LLP (November 2010-October 2014)

Responsibilities:

- Audit reviews VAT issues in due diligence/Corporate Finance work
- VAT issues in insolvency work
- VAT issues in the bloodstock sector
- VAT issues in the Academy sector and private education sector
- VAT health checks
- Oversight of all VAT returns by the outsourcing team
- Review of firm's partial exemption calculations
- Management of own portfolio of clients, including inbound trade from USA and Japan, tech start-ups, bloodstock, professional services, financial services, not-for-profit organisations, health, welfare and education
- Article writing and press releases for the firm
- VAT training internally
- Networking internally and externally,
- Responsible for 6 offices
- Attendance at VAT inspections

Achievements:

- Suspension of penalties
- Repayment of a duplicate VAT payment within 3 weeks
- Reduction of an assessment from £32k to nil
- Reduction of a German VAT assessment from €164k to €13k (plus £27k fees!)
- Fees generated year 1 £100k, year 2 £150k and year 3, £200k. 50% chargeable.
- Articles published in national publications
- Time to pay work

Assistant VAT Manager Mazars LLP (January 2008 to August 2010)

Responsibilities:

- Management of client portfolio including catering, education (private schools and Universities), housing associations, health and welfare staff hire companies, cultural exemption, insurance,
- Customs Duties,
- global organisations
- Team billing
- Internal and external presentations
- Coaching and mentoring junior staff.

Achievements:

- Obtained a repayment of £1.1M for a Fleming claim for a catering client
- Obtained a £32k cultural exemption claim for a large museum
- Retained a large not-for-profit organisation when the relationship soured with a colleague
- Third highest fees in 2009/10 in the team

Other activities:

- Technical Chair VAT Practitioners Group ("VPG") from 2010 to 2023-responsible for the technical output of the VPG, organising the annual conference, representing the VPG on the Joint VAT Consultative Committee ("JVCC"), ICAEW Tax Faculty VAT & Duties Sub-Committee, HMRC Agent Strategy, HMRC Clearances Committee and HMRC Service delivery Committee.
- Women in Property Member (2010-2016)
- Secondment to the Office of Tax Simplification from April to October 2017 as Policy Advisor
- VAT Trainer for UK Training Worldwide Limited (specialising in international goods/services, property and the essentials of VAT)

Achievements:

- Submitted a paper to the JVCC to challenge HMRC's current policy of apportioning preregistration VAT. Apportionment policy overturned as a result. S
- election for initial consultation on VAT groups and use and enjoyment of advertising services.
- 10 successful VPG conferences.

Early Career

I started my working life with Beecham Pharmaceuticals (now GSK) as a laboratory technician but discovered that chemistry was not my best subject! However, lab work provided me with valuable analytical skills. I moved to Customs and Excise in 1987 as an Executive Officer VAT at Harlow VAT office. Carried out first visits to newly registered taxpayers. Also trained new staff and worked with the fraud team.

I moved to Price Waterhouse in Birmingham as a tax specialist level 1 in 1990. Move was to be with my now husband. Promoted to tax specialist level 2 and then tax consultant level 1.

Worked with large corporate clients including a national property developer and, a large automotive parts importer. Appeared as a witness in a VAT tribunal for McLean Homes (landscaping case)

Moved to Haines Watts in Slough as an assistant manager in 1993 due to my husband's job being in Oxford. Promoted to manager in 1995. Gained experience with SMEs, VAT planning schemes, not for profit organisations etc. Left in 1996 to take a career break, raise my children and run a retail business.

Qualifications

- 9 GCE 'O' Levels (English Language grade A, English Literature Grade B, French Grade B, German Grade B, History Grade B, Geography Grade B, Mathematics Grade B, Physics Grade C and Chemistry Grade B)
- BTEC ONC Science (Physics, Chemistry and Mathematics)
- BTEC HNC Chemistry year 1 (Credits in Practical organic, inorganic and physical Chemistry, Spectroscopy and Bonding, Library and Safety studies and Computing)
- ATT pass.

Published articles

- Tax Journal – pre-registration input tax and sports club claims
- Bloomsbury VAT Digest on Place of Supply of Services
- British Horse Society – VAT treatment of Livery services
- Brethertons Solicitors – Get ready for the changes to the place of supply rules for electronic services
- Property Investor News – Which VAT rate applies?
- Farming Monthly – Private tuition
- CCH – E-books
- FT advisor – EU Consultation on the reduced rate
- City Wealth – HMRC registration campaigns
- FE Week – Brockenhurst College decisions
- Wilsons Law – Charity newsletter
- Intergame Online – Implementation of Machine Gaming Duty
- Financial Times- “British Boats thrown lifeline over double VAT bill” (Oct 2020)
- The Caterer – VAT calculations for the Eat Out to Help Out Scheme (2020)
- The Times – Exporting (Jan 2021)
- Mondaq – Making Tax Digital (Nov 2021)
- TGS Network – Inspiring Future Generations (2022)
- Construction Domestic Reverse Charge (various publications) March 2022
- Partial exemption – Golf Club Secretary
- First Voice – claiming back VAT from overseas suppliers (Oct 2021)
- Business MK magazine International Trade (Sept 2021)
- AccountingWeb - “VAT’s the way I like it” (Mar 2023)
- ICAEW – The Windsor Framework (Mar 2023)

Seminars and Presentations:

- Joint seminar on Brexit with German Chamber of Commerce in UK (Sept 2018)
- Regular panellist on AccountingWeb “Any Answers” sessions
- Government funded client training on Customs Declarations (2020)
- IVA Conference Barcelona – Business view of sustainability and VAT/GST developments globally (Oct 2022)
- IVA conference Noordwijk – Regulation of the Profession and VAT at 50/Windsor Framework sessions (May 2023)
- IVA virtual conference – “Brexit 5 months on” (May 2021)
- IVA conference Munich – “Brexit, what now?” (May 2019)
- IVA Conference Athens – “Update on Brexit – UK Perspective” and “Partial exemption - evolution or revolution?” (Oct 2018)
- Customs Declarations and Brexit virtual forums (2021/2022)
- ICAEW Education Symposium – Academies and VAT
- VPG Conference – Place of supply of services, place of supply of goods, bodies governed by public law, HMRC panels
- Lexis Nexis – Place of supply of land related services
- Wilsons Law – Charities and VAT
- James Cowper Education group (external seminar)– VAT and Education
- Kreston International Network – various topics on international
- VAT 3cpd – VAT and the construction industry for surveyors
- Mazars LLP – Charities and VAT (external clients)
- Orca Law Financial Services Conference - The work of the OTS
- British Universities Financial Directors Group Conference – The work of the OTS
- Orca Law Land and Property Seminar – The OTS report
- International VAT Association – Place of supply of services and UK VAT (For university students)
- London Sam Polska – UK and Irish VAT for companies.

Skills:

- People management and development
- Coaching
- Presentations and seminars
- Innovative products
- Training (client and staff)
- High school level German and French (willing to refresh and upskill)
- Tourist level Italian and Spanish
- Global understanding of VAT and GST
- Customs knowledge
- Understanding of linked UK law in the context of VAT (e.g. packaging, education etc.)
- Willing to explore new horizons
- Radio and podcast interview experience

Hobbies

- My granddaughter!
- Walking
- Travel

- Reading
- Cooking (particularly desserts!)