

PUMP COURT TAX CHAMBERS

VAT CONFERENCE 2019

PROGRAMME

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

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

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