

**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

- 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

- 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

- 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 Summit Electrical
- Characterisation of sale and leaseback and surrenders and regrants after Balhousie and CJEU Cases
- VAT and other taxes: interactions with SDLT and joint venture direct tax structuring

### **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

### **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

## 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

B) NOT FOR PROFIT

C) CROSS BORDER SUPPLIES

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