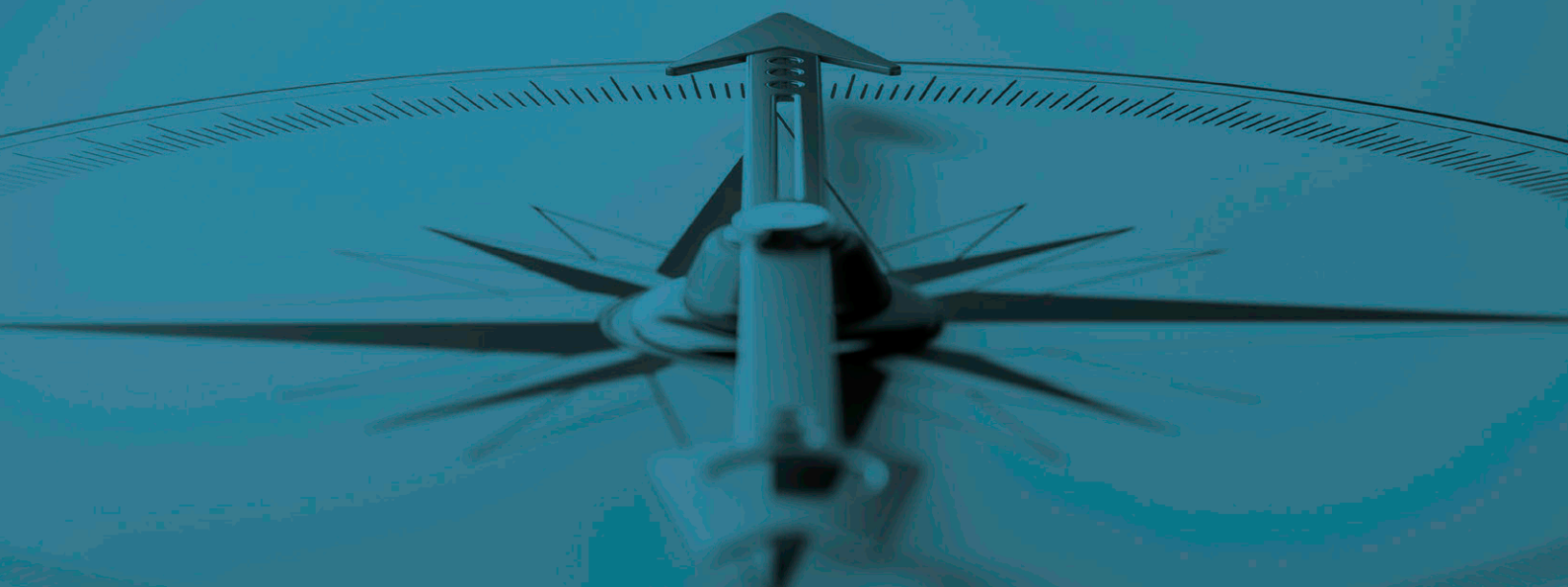


THE VAT CONFERENCE 2023

PUMP COURT
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THE VAT CONFERENCE 2023

02.03.23

MORNING PROGRAMME

8:30 - 9:20 Registration and breakfast

9:20 - 9:30 Chair's Introduction
Roger Thomas KC

9:30 - 10:10 Plenary 1

Issues with Business

Kevin Prosser KC and Laura Ruxandu

- Wakefield College v HMRC
- Subsequent case law
- HMRC brief 10 of 2022

10.10 - 10:50 Plenary 2

The Continued Relevance of EU law to VAT Post Brexit

David Ewart KC and Jeremy Woolf

- The continued relevance of the Directives and the Implementing Regulations
- The continued relevance of fundamental principles
- The relevance of CJEU decisions
- Transitional issue
- The Retained EU Law (Revocation and Reform) Bill

10:50 - 11.15 Tea Break

11:20 - 12:20 Breakout Session 1

A) PROPERTY - Michael Thomas, Quinlan Windle and Sam Glover

- Case law review - including *Haymarket*, *City YMCA*, *Netbusters* and *Rufforth Park*
- Unreported cases and other VAT disputes
- Compensation and termination payments following recent HMRC guidance and case law
- More topical issues for VAT & real estate (in a recessionary climate) including barter and guarantee payments

B) NOT FOR PROFIT - James Henderson and Thomas Chacko

- Issues in the education sector - exemption and recovery rates
- Local authorities and competition
- Arts organisations
- Recent cases

C) FINANCIAL SERVICES - Laura Poots and Ronan Magee

- Finance exemptions generally, including technology and contractual frameworks
- BlackRock and 'tainting' single supplies Fund management, including the consultation
- Insurance exemption, including the role of agents and brokers
- Recent cases, including eMerchantPay

D) LITIGATION - Richard Vallat KC and Sadiya Choudhury

- The Tribunal's Jurisdiction - recent cases
- Practical points for Tribunal hearings
- Settlement of Litigation
- Costs

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AFTERNOON PROGRAMME

12:20 - 13:30 **Lunch**

13:30 - 14:40 **Breakout Session 2**

A) PROPERTY - Michael Thomas, Quinlan Windle and Sam Glover

B) NOT FOR PROFIT - James Henderson and Thomas Chacko

C) FINANCIAL SERVICES - Laura Poots and Ronan Magee

D) LITIGATION - Richard Vallat KC and Sadiya Choudhury

14:40 - 15:20 **Plenary 3**

Input Tax

David Yates KC and Ben Elliott

- Business Purpose - *GE Aircraft Engine Services*
- Difficulties with attribution - *Royal Opera House*
- Identifying overheads - *University of Cambridge and Frank A Smart*
- Measuring use and relevance of profit - *Hippodrome Casino*

15:20 - 15:50 **Tea Break**

15:50 - 16:30 **Plenary 4**

Grouping

Andrew Hitchmough KC and Zizhen Yang

- The concept of the single taxable person
- Eligibility - identifying a Fixed Establishment
- Lessons to be learned from *HSBC*
- Territorial limitations - the implications of *Danske Bank*
- Degrouping "for the protection of the revenue"
- *Prudential* and the consequence of leaving a group

16:30 - 17:10 **Plenary 5**

Place of Supply and TOMS

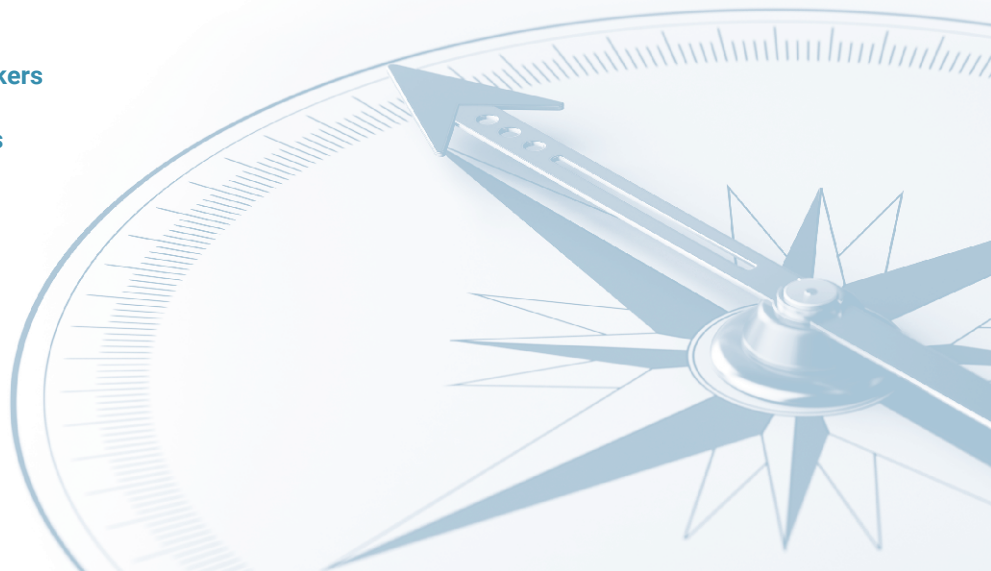
David Milne KC and Barbara Belgrano

- Place of B2C supplies especially consultants' services
- Electronically supplied services
- TOMS

17:10 - 17:25 **Q&A Session with speakers**

17:25 - 17:30 **Chairs Closing Remarks**

17:30 - 21:00 **Drinks and Canapes**



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