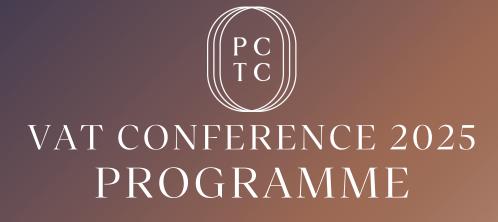


25TH SEPTEMBER 2025 COUNTY HALL SEI 7PB

08:30 - 09:20	REGISTRATION
09:20 - 09:30	CHAIR'S OPENING
	David Milne KC
09:30 - 10:15	CURRENT INPUT TAX ISSUES
	This session will look at:
	 Hotel La Tour and the direct & immediate link test.
	Hippodrome and partial exemption methods.
	• Input tax blocks.
	 Business and non-business activities including HMRC's reliance on Wakefield College.
	Kevin Prosser KC & Ronan Magee
10:15 - 11:15	VAT LITIGATION STRATEGY
	This session will give an overview of strategy in VAT litigation against HMRC focusing on
	recent developments & themes in case law, including jurisdiction, late appeals,
	anonymity, challenges to assessments, disclosure, Al judgments & costs.
	Ben Elliott, Quinlan Windle & Sam Glover
11:15 - 11:45	REFRESHMENT BREAK



11:45 - 12:30 **BREAKOUT SESSIONS**

FINANCIAL SERVICES: INTRA-GROUP SUPPLIES, PAYMENTS & OTHER ISSUES

This session will focus on Prudential, SC Arconet Towercranes SRL and JP Morgan.

Richard Vallat KC, Zizhen Yang & Josh Stevens

VAT & REAL ESTATE: NEW DEVELOPMENTS AND ONGOING ISSUES

This session will provide a review of recent case law concerning VAT and property. It will also explore topics of ongoing difficulty in this area including barter transactions and the interaction with other taxes, including SDLT.

Michael Thomas KC & Calypso Blaj

UK CUSTOMS LAW IN A POST-BREXIT & TRUMP 2.0 WORLD

This session will first provide an outline of the post-Brexit UK customs law regime before focusing on the recent USA tariffs, the customs law principles relevant to them and potential strategies arising, or rising again, for dealing with them. It will finish with a brief summary of recent cases of interest and other developments.

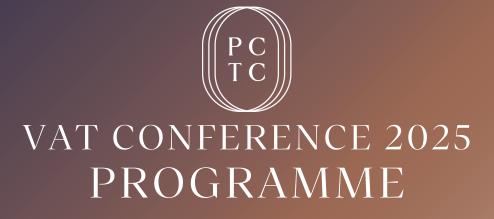
Sadiya Choudhury KC & Jeremy White

EU LAW - WHY IS IT STILL RELEVANT FOR VAT?

Do I still need to consider the VAT Directive? Is EU Court of Justice case law binding on the Tax Tribunal and higher courts? Do fiscal neutrality and other EU principles still apply? What does the Retained EU Law Revocation & Reform Act 2023 mean for VAT? Do principles of conforming construction still apply? This talk will provide an overview of the continued relevance of EU law to UK VAT.

Jeremy Woolf & Ben Elliott

LUNCH



AFTERNOON

REFRESHMENT BREAK 14:15 - 14:45 REFRESHMENT BREAK 14:45 - 15:45 THE ENIGMA OF COMPLEX SUPPLIES • The role of a contractual analysis • Identifying the typical consumer • The key concepts of indivisibility and indispensability • Where else to turn? Andrew Hitchmough KC & Barbara Belgrano 15:45 - 16:45 CLASSIFICATION: HOW HMRC THINKS IT WORKS AND HOW IT ACTUALLY WORK We will talk about what the cases say and then at how HMRC seem to approach classification compared to what the courts actually do, which often looks very differe We will also look at how applying the correct test can help taxpayers prevail in disputing the correct test can help taxpayers prevail in di		
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