



VAT CONFERENCE 2025 PROGRAMME

25TH SEPTEMBER 2025
COUNTY HALL SE1 7PB

09:00 - 09:20

REGISTRATION

09:20 - 09:30

CHAIR'S OPENING

David Milne KC

09:30 - 10:15

**INPUT TAX - THE DIRECT & IMMEDIATE LINK TEST FOLLOWING *HOTEL LA TOUR*
AND OTHER ISSUES**

Kevin Prosser KC & Ronan Magee

10:15 - 11:15

VAT LITIGATION STRATEGY

An overview of strategy in VAT litigation against HMRC focusing on recent developments & themes in case law, including jurisdiction, late appeal, anonymity, challenges to assessments, disclosure, AI judgments & costs.

Ben Elliott, Quinlan Windle & Sam Glover

11:15 - 11:45

REFRESHMENT BREAK



VAT CONFERENCE 2025 PROGRAMME

11:45 - 12:30

BREAKOUT SESSIONS

FINANCIAL SERVICES

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

12:30 - 13:30

LUNCH



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AFTERNOON

13:30 - 14:15

BREAKOUT SESSIONS

Rerun of morning sessions

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 WORKS

We will talk about the cases say, but then at both how HMRC seem to approach it and what the courts actually do, which often looks very different. We will look at how applying the correct test can help taxpayers prevail in disputes.

Michael Thomas KC, Laura Poots KC & Thomas Chacko

16:45 - 17:00

CLOSING AND Q&A

Kevin Prosser KC & Andrew Hitchmough KC

17:00 - 19:00

DRINKS AND CANAPES