

THE Institute of Indirect Taxation



THE 2010 INDIRECT TAXES CONFERENCE 16 September

Venue: London Hilton on Park Lane, 22 Park Lane, London W1Y 4BE

THE IIT - the recognised professional body for those specialising in indirect taxation

Once again there will be two concurrent morning conferences, with three speakers prominent in their fields speaking at each. One will be dedicated to current VAT issues which are of particular concern to those advising on VAT matters and the other dedicated to current Customs issues which will be of particular concern to those advising on customs issues.

All the delegates will come together for the afternoon session which will cover current issues and developments of importance to all those advising on indirect taxes. As always speakers will be selected for their expert knowledge.

<p>Speakers:</p> <p>RODERICK CORDARA QC Essex Court Chambers</p> <p>MICHAEL CONLON QC Temple Tax Chambers</p> <p>MIKE MOLONY Meridian Global Services</p> <p>PAUL QUIGLEY Meridian Global Services</p> <p>JOHN CARLIN Bell Davies</p> <p>PHIL CHALLENGE GE Corporate</p> <p>JIM REPPER HMRC</p> <p>DAVID ANDERSON McGrigors LLP</p> <p>DAVID SOUTHERN Temple Tax Chambers</p> <p>KEVIN FRANKLIN UK Border Agency</p> <p>KEVIN COSTELLOE HMRC</p>	<p><u>Morning VAT Conference:</u></p> <p>VAT and Business Promotions with Landmark and Thorn EMI going before the ECJ</p> <p>VAT Case law update</p> <p>VAT in other EU Member States</p> <p><u>Morning Customs Conference:</u></p> <p>The trappings of Royalty</p> <p>Recent developments in UK customs</p> <p>How the new Special Procedures regime will affect importers who currently use a duty relief</p> <p><u>Afternoon Conference:</u></p> <p>The New Penalty Regime and its Application</p> <p>Fleming claims and restitution</p> <p>What tax role has the UKBA taken over?</p>
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SPEAKERS

DAVID ANDERSON BA (Hons), AIIT is a partner at **McGrigors LLP**. David was admitted to the Roll of Solicitors on 1 September 1999 having been awarded a Commendation in the Graduated Diploma in Law and a Distinction in the Legal Practice Course. He began his career in the Solicitors Office of HMC&E where he remained for 10 years. Before joining McGrigors, David was part of the in-house indirect tax litigation team with KPMG. He is a regular author of the monthly 'Duty Calls' section of the Tax Journal.

JOHN CARLIN, John was with HMC&E until 1989 when he left to manage client work at one of the UK's largest accounting firm's newly formed Customs practice. In 1994, he co-founded **Bell Davies**, a highly specialized practice advising many of the world's leading corporations on customs, excise and international trade issues in over 40 countries whose work has expanded into bespoke company direction and business management advice. John regularly speaks at conferences and has been a consultant editor of CCH's Purple Handbook on Customs & Excise Duties.

PHIL CHALLENGER LLB, FIIT. Phil started working in the personal tax field with what is now Sedgewick Noble Lowndes. After a spell working in Canada he joined HMC&E in 1987 working in Inland Customs. In 1992 he moved to Coopers & Lybrand and then to Arthur Andersen in 1995 where he eventually headed their UK customs practice. He left to join **GE** where he is the corporate head of Customs compliance for the EMEA region.

MICHAEL CONLON QC FIIT, CTA (Fellow). Michael is a practising barrister at **Temple Tax Chambers**, specialising in revenue law and, in particular, all aspects of indirect taxation. He was called to the Bar in 1974 and, after practising in mixed common and commercial law, was a Government lawyer, a tax partner in a leading firm of chartered accountants and a City law firm. He returned to the Bar in 1997 and took silk in 2002. Michael is President of the Institute of Indirect Taxation, President of the VPG, and fellow or member of numerous learned bodies. Michael is a frequent writer and lecturer on taxation topics.

RODERICK CORDARA QC, FIIT. Roderick is a practising barrister at **Essex Court Chambers** who has practised in VAT for many years appearing on behalf of taxpayers in the UK, the ECJ and Australia.

KEVIN COSTELLOE has worked for **HMRC** and HMC&E before it since 1976. He worked in a variety of customs operational roles from 1976 to 1989. Kevin then moved to Customs hqs where he was involved in customs planning for the Channel Tunnel and the Single Market changes in 1992. In 1993 Kevin made the leap to VAT, working first on policy and then running the Kent VAT Division. In 2001 he returned to customs, taking charge of customs drugs strategy. He then moved on to detection national operations and later led on customs-trade relations. Kevin now leads on customs policy and strategy and recently led for HMRC on the legislation to enable the UKBA to exercise customs functions. His brief currently includes oversight of the project to modernise UK customs legislation.

KEVIN FRANKLIN began his career with HMC&E, now **HMRC**, in 1977. He was appointed Director of Trade Procedures at **SITPRO** in 1998, and later became acting Chief Executive. He was appointed Director Frontiers at HMRC in 2005 and was responsible for delivery of UK and international policies on border security and controls, trade facilitation, and the provision of technical assistance to help build customs administrations in developing countries. Kevin is currently the Programme Director responsible for the reform of the UK's border arrangements, as announced by the Prime Minister in July 2007 and defined in the Cabinet Office report entitled 'Security in a Global Hub'. He is responsible for the integration of the work of Customs, the Border and Immigration Agency and UK Visas overseas at the main points of entry to the UK, and establishing a unified border force.

MIKE MOLONY AIIT joined **Meridian** in 1992 and was one of the founder members of the company. He has an extensive and practical understanding of VAT in all of the main EU MSs and has contributed to the technical VAT development of Meridian since inception. He has developed the Professional Services and the local VAT Registration and Compliance Divisions as separate successful operating business units within Meridian, and represents Meridian at the International VAT Association. He is a member of a Technical Working Group working with the OECD in developing international VAT legislation. Mike is an Associate member of the IIT and a member of the VPG.

PAUL QUIGLEY is Director of International VAT Consulting with **Meridian Global Services**, and is responsible for managing its worldwide VAT consulting group. He started his career with HMC&E, moving to KPMG specialising in retail, manufacturing and international VAT and then to Deloitte. He now specialises in the provision of international VAT advice and related services to a broad range of Meridian's multinational clients, and is a regular speaker at industry events.

JIM REPPER works for **HMRC** and is a member of the policy team responsible for the special procedures (excluding transit). He has worked in the area of Special Procedures (formerly Customs Procedures with Economic Impact) for the last 19 years. Since 2006, he has been responsible for the UK's negotiations on the Modernised Customs Code Implementing Provisions (MCCIP) with specific regard to the Special Procedures. Jim is a member of a working group set up by the Commission to assist in the development of the implementing provisions.

DAVID SOUTHERN FTII, FIIT is a practising barrister at **Temple Tax Chambers**. He has a wide ranging litigation practice, including appearances in the House of Lords and ECJ. He was counsel for BAA in *BAA plc v R & C Comrs* [2010] UKFTT 43 (TC), in which the VAT on professional fees on the takeover of BAA plc were successfully recovered. He was leading counsel for the taxpayer in *Fleming (T/a Bodycraft) v R & C Comrs* [2008] STC 324 in the House of Lords. The decision has led to the establishment of a special *Fleming Claims Unit*, with VAT repayments estimated at £13.1 billion. David is Director of the School of Tax Law, University of London.

This Conference qualifies for CPD

This Conference qualifies for CPD (Law Society ref: BQJ/NDT) – (6.5 hours)

This Conference qualifies for CPD (Bar Standard) – (6.5 hours)

THE 2010 INDIRECT TAXES CONFERENCE

PROGRAMME

THE MORNING VAT CONFERENCE		THE MORNING CUSTOMS CONFERENCE	
0900	Registration and refreshments	0900	Registration and refreshments
0930	The President opens the VAT Conference Michael Conlon QC, Temple Tax Chambers	0930	The Customs Conference is opened by the IIT Director, Phil Challen, GE Corporate
0945	VAT and Business Promotions with Landmark and Thorn EMI going before the ECJ <ul style="list-style-type: none"> • Redrow – will it survive? • Goods v Services • Third party payments • Untaxed consumption • Fiscal neutrality Roderick Cordara QC, Essex Court Chambers	0945	The trappings of Royalty <ul style="list-style-type: none"> • Precedent - what does the law say and how has it been applied? • Potential - how might this interpretation change? • Possibilities - what can I do to ensure my business benefits? • Position - how can I be sure not to fall foul of HMRC? John Carlin, Bell Davies
1035	Refreshments	1035	Refreshments
1100	VAT Case Law Update <ul style="list-style-type: none"> • Introduction • Supply, consideration and valuation • Exemptions and reliefs • Input tax recovery • Reclaims and interest Michael Conlon QC, Temple Tax Chambers	1100	Recent developments in UK customs <ul style="list-style-type: none"> • News from the courts • Customs information Papers • Indirect Exports using the ECS Phil Challen, GE Corporate
1150	VAT in other EU Member States <ul style="list-style-type: none"> • VAT the 27 EU Member States - A level playing field? (MM) • Cross Border VAT compliance - Differences in treatment (PQ) • Refund Directive - Opportunities and Pitfalls- (PQ) • Problem areas - VAT grouping, penalty regimes, input tax recovery, VAT audits, tax shifting, appointment of fiscal representatives, invoicing (MM) Mike Molony & Paul Quigley Meridian Global Services	1150	Special Procedures (excluding transit) under the MCCIP <ul style="list-style-type: none"> • Overview • Major changes • Authorisation process • Movement of goods Jim Repper, HMRC
1240	Lunch	1240	Lunch
THE AFTERNOON INDIRECT TAXES CONFERENCE			
1410	Fleming claims and restitution <ul style="list-style-type: none"> • Fleming claims – tax and simple interest • Fleming claims – compound interest • Remedies v limitation periods • Latest case law developments David Southern, Temple Tax Chambers	1500	The New Penalty Regime and its Application <ul style="list-style-type: none"> • The new statutory provisions for indirect tax • The practical effects • key differences from the old provisions • appeals and the application of existing case law David Anderson, McGrigors LLP
1550 refreshments			
1610	What tax role has the UKBA taken over? <ul style="list-style-type: none"> • The legislative framework • Operational priorities • Partnership agreement • HMRC/UKBA working together Kevin Franklin, UKBA & Kevin Costelloe, HMRC		Your opportunity to keep up to date with developments which impact on all aspects of indirect taxation
1710 Conference Ends			

THE 2010 INDIRECT TAXES CONFERENCE

REGISTRATION FORM

Please reserve _____ place/s at the 2010 Indirect Taxes Conference on 16 September (you may photocopy this form if additional copies are required for multiple delegates)

In the morning I shall be attending the **Customs** **VAT** Conference (please tick as appropriate)
PLEASE NOTE THAT THE MORNING CONFERENCES ARE NOT INTERCHANGEABLE

DELEGATE RATE FOR PAYMENT RECEIVED ON OR BEFORE 16 AUGUST 2010

Member/Student/Diploma Holder £335 Non Member £399

DELEGATE RATE FOR PAYMENT RECEIVED AFTER 16 AUGUST 2010

Member/Student/Diploma holder £355 Non Member £419

(PLEASE COMPLETE USING CAPITAL LETTERS)

PAYMENT DETAILS	HOW TO BOOK YOUR PLACE
<p>Please indicate your payment method</p> <p><input type="checkbox"/> Electronic payment</p> <p><input type="checkbox"/> Payment by cheque made payable to The Institute of Indirect Taxation</p> <p><input type="checkbox"/> Payment by credit/debit card <input type="checkbox"/> Maestro <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa</p> <p> £335 <input type="checkbox"/> £355 <input type="checkbox"/> £399 <input type="checkbox"/> £419 <input type="checkbox"/></p> <p>Card No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Valid from _____ / _____ (if applicable) Expiry date _____ / _____</p> <p>Security Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Issue No. <input type="text"/> (if applicable)</p> <p>Name on card _____</p> <p>Address of cardholder _____</p> <p style="text-align: right;">_____ Post Code _____</p>	<p>Fax your registration and credit/debit card details to: 01883 717778</p> <p>Email your registration and credit/debit card details to: conference@theiit.org.uk</p> <p>Pay electronically: Sort code: 15-80-00, A/C no. 63310436 (The Institute of Indirect Taxation) <u>please ensure you use your name as the reference</u></p> <p>Post your registration form and payment to:</p> <p>The Institute of Indirect Taxation Suite G1, The Stables Station Road West Oxted Surrey RH8 9EE Please make cheques payable to: The Institute of Indirect Taxation</p>
<p>DELEGATE DETAILS</p> <p>Title _____ First Name _____</p> <p>Surname _____</p> <p>Address _____</p> <p>Post Code _____ Day time tel no. _____</p> <p>Email _____</p> <p>Employer _____</p> <p>Job title _____</p> <p>Member / Associate Student / Diploma Holder Non Member</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Signature _____</p> <p>If you do not wish your name and details included in the Conference Pack please tick this box <input type="checkbox"/></p>	<p>VENUE: London Hilton on Park Lane, 22 Park Lane, London, W1Y 4BE</p> <p>REGISTRATION FEE: Your fee includes attendance, refreshments, lunch and conference documentation. Full payment must be received prior to the conference. Conference fees are exempt from VAT and accordingly no VAT invoice will be issued.</p> <p>CONFIRMATION OF REGISTRATION: A letter confirming your registration will be sent to you 3-4 weeks prior to conference. Should you require a receipt, please enclose a stamped addressed envelope with your registration form or email your request to conference@theiit.org.uk.</p> <p>Please note: We reserve the right to alter the programme or speakers due to circumstances beyond our control We reserve the right to alter the venue due to circumstances beyond our control</p>