2013 European Indirect Taxes Conference

Tuesday 14 February 2013
The Royal Garden Hotel, London

The Conference will bring together leading specialists from multinational corporations, top professional firms and Government specialists.

The price is £370 early booking discount before 31 January. Normal price £390 after this date. Bookings can be made online at www.tax.org.uk/events or by contacting Christine Barwell on cbarwell@tax.org.uk or calling +44 (0)20 7340 0554.

Chaired by: Peter Dylewski, Vice Chair Indirect Tax, CIOT Technical Committee

Accredited CPD - maximum 5.5 hours.

Major topics discussed will include:

- **Cost Sharing Exemption**
  Stephen Coleclough, PricewaterhouseCoopers LLP

- **Invoicing Directive**
  Ian Hayes, European Fiscal Services

- **VAT Fraud: It couldn’t happen to us. Could it?**
  Eileen Patching OBE, HM Revenue & Customs

- **Place of Supply of Services – how is it working in practice?**
  Alan McLintock, Fords

- **Recent European Tax Cases**
  Jeremy Woolf, Pump Court Tax Chambers

- **Triangulation**
  Dr Stefan Maunz, KMLZ

Conference generously sponsored by:

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9.00
Registration and Refreshments

9.30
Opening of conference by:
Peter Dylewski, Vice Chair Indirect Tax, CIOT Technical Committee

9.40
Cost Sharing Exemption
Stephen Coleclough, PricewaterhouseCoopers LLP
- What is it and how does it help clients who are partly exempt?
- Restructuring businesses to ensure they qualify
- The international dimension

10.30
Refreshments

10.50
Invoicing Directive
Ian Hayes, European Fiscal Services
- 2010 directive key changes
- Cross border invoices
- Time and records in an electronic environment
- Audit and authenticity

11.40
VAT Fraud: It couldn’t happen to us. Could it?
Eileen Patching OBE, HM Revenue & Customs
To cover the risks and consequences for large businesses of being connected with tax fraud and the role of risk assessment and management in keeping fraud at bay.

12.30
Questions

12.50
Lunch

14.10
Triangulation
Dr Stefan Maunz, KMLZ
- Different approaches in Member States
- Recent ECJ court cases and their impact
- Requirement to VAT register abroad

15.00
Place of Supply of Services – How is it working in practice?
Alan McLintock, Fords
- 2010 VAT Package changes – is everything fixed?
- Impact of the Implementing Regulations (intervention and fixed establishments)
- What are the challenges facing companies today?
- What changes are coming or might be on the horizon?

15.50
Refreshments

16.10
Recent European Indirect Tax Cases
Jeremy Woolf, Pump Court Chambers
A review of recent cases including:
- Veleclair SA v Ministre du Budget
- Daimler v Sketteverket
- Mahagében and Dávid v Nemzeti Adó
- Mecsek-Gabona Kft v Nemzeti Adó

17.00
Questions

17.10
Conference ends

17.10 - 18.00
Drinks reception
Speaker biographies

**Peter Dylewski, Vice Chair Indirect Tax, CIOT Technical Committee**

Peter Dylewski, Bank of New York Mellon. Peter studied Modern Languages at Oxford, then moved into the Big 4 in 2001 and trained as a Charter Tax Adviser. He has subsequently worked in-house in the City and in Ernst & Young’s Financial Services VAT practice. Peter is currently Head of VAT at BNY Mellon. He is a former Associate and Council member of the Institute of Indirect Taxation and currently vice-chair Indirect Tax of the CIOT’s Technical Committee. He is former chair of the Investment Management Association and the London Investment Banking Association VAT committees.

**Stephen Coleclough, PricewaterhouseCoopers LLP**

Stephen Coleclough LLB (Hons), CTA (Fellow), FIIT, FInstCPD, FRSA, TEP. Stephen is Global Indirect Taxes Leader, PricewaterhouseCoopers, London Region. President of the Conféderation Fiscale Européene [the first indirect tax practitioner to be so] and immediate past Chairman of its Fiscal Committee. Deputy President of the CIOT and Council Member since 2000. Past Chairman of Technical Committee and Indirect Taxes Sub-Committee. Stephen is a well known speaker and webcast presenter on VAT and especially EU matters.

**Ian Hayes, European Fiscal Services**

Ian Hayes, FCA, CTA (Fellow). Ian has advised on indirect taxes from 1984 to the present day. His clients have ranged from the largest global corporates to government agencies to large family owned businesses and to charities. He was founder of Fiscal Solutions and Vatax Reclaim and VAT partner for Buzzacott. Ian now practices as an independent consultant VAT adviser and is a member of the EU VAT Forum. He is current Vice President of the Confederation Fiscal Europeene and a Council member of both the ICAEW and CIOT.

**Eileen Patching OBE, HM Revenue & Customs**

Eileen Patching OBE - VAT Fraud Product and Process Owner, Her Majesty’s Revenue & Customs. Eileen leads the VAT Fraud (policy) Team which has responsibility for tax and civil interventions policies. Her work includes the development and application of the Kittel or knowledge principle (input tax denied on the basis that a business knew or should have know of a connection with fraud) and the reverse charges for mobile phone, computer chip and emission allowances supplies. Working closely and in collaboration with EU partners is a key part of our anti-fraud work and I am the UK’s Eurofisc Liaison Official and lead for HMRC on VAT anti-fraud negotiations.

**Alan McIntock, Fords**

Alan is a Senior VAT Strategy Manager with Ford Motor Company Limited providing VAT advice and support to Ford business units across Europe. Alan has almost 25 years of VAT experience including time with HMRC, as an indirect tax director in Big 4 practice and in other industry roles. He is a member of the indirect tax sub-committee of the CIOT and has published a number of articles on VAT.

**Jeremy Woolf, Pump Court Tax Chambers**

Jeremy is a barrister from Pump Court Tax Chambers. His practice includes all areas of tax and tax related litigation with a focus on indirect taxes. He chairs the CIOT European and Human Rights sub-committee and is its representative on the indirect tax sub-committee of the CFE. He is the CFE’s alternate on the European Commission’s VAT experts group. Cases he has been involved in include in the European Court of Justice Madgett & Baldwin v C & E [1998] STC 1189 , Airtours v C & E [2005] STC 1617 and Abbey National v C & E [2006] STC 1136.

**Dr Stefan Maunz, KMLZ**

Dr. Stefan Maunz is a partner at küssner maunz langer zugmaier the only German law firm specializing in VAT and customs only. He advises clients on all VAT matters as well as customs issues particularly as they relate to import VAT. He represents clients in dealings with the tax authorities and before the tax courts, the German Federal Finance Court and the European Court of Justice. The majority of his clients consist of larger mid-sized businesses, German company groups and foreign companies of all sizes. Stefan is a visiting lecturer at the University of Munich and a member of various national and international VAT research groups as well as a VAT Forum partner. He was recently appointed as member of the VAT Expert Group and is also part of the EU VAT Forum. Both groups having been recently established by the EU Commission.
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Booking form

To reserve a place at the 2013 European Indirect Taxes Conference please send a copy of this booking form to Christine Barwell, CIOT, 1st Floor, Artillery House, 11-19 Artillery Row, London SW1P 1RT or fax back to 020 7340 0599. Alternatively you can book online at www.tax.org.uk/events. Please ensure a preferred method of payment has been chosen and that an email address has been provided should you require a receipt.

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If you wish to cancel this booking you must notify The Chartered Institute of Taxation or The Institute of Indirect Taxation in writing. If notice of cancellation is received more than 2 weeks prior to the event the fee will be returned minus a £20 administration charge. After this time 100% of the fee will be withheld. You may submit at any time, in writing, the name of a colleague/person(s) to attend in your place. No liability is assumed by the CIOT or the IIT for changes to date, content, speaker(s) or venue. In the unlikely event that it is necessary to cancel or postpone, due to unforeseen circumstances, the institutes’ liability will be to refund the full Conference fee.

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