



Institute of
Commercial and
Corporate Law

Bond Dickinson



Conference on
Ensuring VAT Neutrality: Fraud, Avoidance, and Planning
12 May 2015, Durham (UK)

- 9:30 REGISTRATION / WELCOME
 Rita de la Feria (Durham University) / Jeremy Smith (Bond Dickson)
- 10:00 SESSION 1: *VAT Planning, Aggressive Planning, and Abuse*
 Chair: Geoffrey Morse (Birmingham University)
 Mark Baldwin (MacFarlanes, London)
 Hui Ling McCarthy (Gray's Inn, London)
 Ben Terra (Lund University / Amsterdam University)
- 12:00 Lunch Break
- 13:00 SESSION 2: *VAT Fraud*
 Chair: Edoardo Traversa (Université Catholique de Louvain / Liedekerke, Brussels)
 Mark Hammond-Giles (GE)
 Marie Lamensch (Free University of Brussels)

- Michael Patchett-Joyce (Outer Temple, London)
- 15:00 Coffee Break
- 15:30 SESSION 3: *Ensuring VAT Neutrality*
- Chair: Joachim Englisch (Münster University)
Michael Conlon (Hogan Lovells, London)
Charlene Herbain (Luxembourg University)
Michael Ripley (11 New Square, London)
- 17:30 ROUND TABLE: *Ensuring VAT Neutrality: Fraud, Avoidance, and Planning*
- Chair: Ben Terra (Lund University / Amsterdam University)
Rita de la Feria (Durham University)
Joachim Englisch (Münster University)
Oskar Henkow (Lund University / Ernst & Young, Sweden)
Edoardo Traversa (Université Catholique de Louvain / Liedekerke, Brussels)
- 18:30 END OF CONFERENCE / WINE RECEPTION

Speakers

Michael Conlon QC is a practising barrister specialising in revenue law. He is a Fellow of the Chartered Institute of Taxation, a Fellow of the Society of Advanced Legal Studies and National President of the VAT Practitioners Group. He is currently Head of Indirect Tax at Hogan Lovells International LLP and recently appeared for the successful taxpayer in the Aimia Loyalty Coalition case in the Supreme Court.

Rita de la Feria is Professor of Law at Durham University. She received her law degree from the University of Lisbon, and did her PhD at the University of Dublin, Trinity College. Her research focus primarily on tax law issues and EU constitutional law, and she has published widely on these areas, including four books, and over 40 articles and book chapters. She is regularly invited to speak on tax issues at conferences and seminars around the world on these topics, presenting to academic and practitioner audiences, and providing training to the judiciary, and to tax administrations. She is an International Research Fellow at the Centre for Business Taxation, Oxford University, and a Visiting Professor at the University of Lisbon. Her work on tax policy and on prohibition of abuse of law is regularly cited by courts across Europe, including the EU Court of Justice, and has supported various policy documents emerging from the EU institutions and the IMF. She has been Adviser to the

Portuguese Government on VAT Policy, and has given evidence before the UK House of Lords' enquiry into taxing corporations.

Charlène A. Herbain read law at the University of Luxembourg and pursues postdoctoral research at the University of Louvain-la-Neuve. She graduated from the University of Paris 1 Panthéon-Sorbonne (Master in English and American Business Law) and from the University of Nancy II (Faculty of Law, Magistère in European Business law) and did her PhD under the joint supervision of the University of Luxembourg and the University of Paris 1 Panthéon-Sorbonne. She has substantial practical experience gained at top tier law firms in Luxembourg where she worked for 9 years prior to entering academia. She regularly publishes articles in academic and professional journals and is in charge of the online update of the Luxembourg chapter in Global Tax Guide of BNA Bloomberg. Charlène is member of an international research group on "Accounting and Taxation in the light of the new EU strategy (after IAS/IFRS)" organised by the Università degli Studi di Torino.

Mark Hammond Giles is a VAT practitioner of 16 years' experience. After 8 years working in a Big Four environment dealing with international VAT issues, financial services and real estate transactions, Mark joined GE Capital 8 years ago and now works across the full breadth of GE's industrial and financial service activities. He provides advice to businesses ensuring VAT compliance obligations are met and is actively involved in a wide variety of industry groups on a Member State, EU and global level to support and define tax policies and strategies.

Hui Ling McCarthy graduated from Durham with a degree in Mathematics in 2001. She is a barrister and CEDR-accredited mediator at Gray's Inn Tax Chambers specialising in VAT, business and corporate taxation and appearing regularly in significant, high-value cases. She has a particular interest in cases involving human rights issues, alleged avoidance or abuse of rights and/or the relationship between accounting principles and tax law. Recent notable cases include: *WHA* (Supreme Court); *Equity Trust* (CA); *Esporta* (CA); *Lobler* (UT); *Dhanak* (UT); *Project Blue* (UT); *Icebreaker* (FtT); *Vardy* (FtT). She has also acted in a variety of other disputes involving tax issues including professional negligence actions, judicial review, mediation and proceedings before the Companies Court and Adjudicator to the Lands Tribunal. Hui Ling is recommended in Chambers & Partners and Legal 500, is the Most Highly Regarded Leading Junior for Corporate Tax in Who's Who Legal 2015 and won Tax Junior of the Year at the 2013 Chambers Bar Awards.

Marie Lamensch successfully defended her PhD thesis entitled: 'European Value-added Tax in the Digital Era: A Critical Analysis and Proposals For Reform' in July 2014. She now teaches VAT law at the Catholic University of Louvain (UCLouvain) and works as a Senior Research Fellow at the Institute for European Studies of the Vrije Universiteit Brussel (IES-VUB). She previously worked as a business lawyer in Brussels and Luxembourg and concurrently as teaching assistant in contract law

at the Université Libre de Bruxelles (ULB). She holds a Law Degree from the ULB and an LLM degree in international and European Law from the VUB.

Michael Ripley is a barrister at the Chambers of John Gardiner QC at 11 New Square, Lincoln's Inn, London, practising exclusively in tax law. Michael was a qualified chartered accountant and a manager in the indirect tax department of a "Big 4" accountancy firm until 2006 and he has also been a Visiting Tutor in European law at City University. He completed the CPE at City University, graduating in 2007 with a distinction. Lincoln's Inn awarded him the Lord Denning scholarship in the same year and called him to the Bar in 2008. Michael now advises a variety of corporate and private clients on contentious and non-contentious matters across a broad range of revenue law areas. He also frequently represents taxpayers in courts and tribunals in the UK.

Ben J.M. Terra (1947) studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. He has written a thesis on 'VAT on cross-border transactions'. Ben was head of the post-graduate training in VAT, customs and excises at the Ministry of Finance in the Hague, professor of law at the Universities of Leiden, Amsterdam and Lund and visiting professor at the Universities of Florida in Gainesville, of Sydney in Australia, the Gmimo University in Moscow and the Anton the Kam University in Surinam. Ben was head of the global indirect tax practice of Ernst & Young until 2002 and member of the board of Ernst & Young tax advisors, the Netherlands. Ben has an honorary doctorate in economics from the University of Lund. At present Ben Terra is visiting professor at the Catolica Global School of Law Universidade Católica Portuguesa and lectures at the University of Leiden and the University of Lund in Sweden, the University of Vienna in Austria (Postgraduate International Tax Law, Wirtschaftsuniversität Wien), the University of Lausanne in Switzerland (Master of Advanced Studies in International Taxation) and the University of Münster (Summer course VAT).

Edoardo Traversa is Professor of Tax Law at the Law Faculty of the Catholic University of Louvain (Belgium) and guest lecturer in VAT at the universities of Bologna, Münster and Leuven. He has published extensively in the area of European and International Taxation and is a member of the EU VAT Expert Group of the European Commission. He is also Of Counsel at Liedekerke (Brussels).



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