

Minutes of the 98th JVCC meeting held on 20 July 2016

13:30-15:30 in the Auditorium

1 Horse Guards Road, London SW1A 2HQ

	Agenda Item 1 - introductions and apologies	Ruth Stanier
--	--	---------------------

Ruth Stanier (RS) introduced herself and welcomed every one. A list of attendees is at Appendix A

	Agenda Item 2 Minutes of last meeting	All
--	--	------------

The minutes of the last meeting were agreed.

	Agenda Item 3 Pre-registration VAT	Roy Taylor
--	---	-------------------

Roy Taylor (RT) spoke to the paper on pre-registration VAT that was circulated in advance of the meeting.

Members of JVCC made the following points:

- HMRC should consider a review of time limits;
- What would be the impetus to change the general practice;
- The extent to which EU considerations should influence HMRC's approach

RT explained that publication of updated guidance was imminent, and members would be advised in advance.

	Agenda Item 4 Brexit and EU VAT update	Sally Beggs
--	--	--------------------

Sally Beggs (SB) presented this item. SB explained that while the result of the Referendum may have been unexpected, it remained very much business as usual.

Members raised the following points:

- Clarity around the position with current cases to the ECJ would be welcome;
- It would be reassuring for HMRC to commit to working with JVCC on Brexit in its usual consultative way;
- HMRC should look to lessen the impact on areas that it has control over, come what may – providing certainty sooner rather than later where possible;
- HMRC should be identifying where issues may lie and helping to develop solutions, for example sharing best practice and looking at what can be incorporated from other countries to make the VAT work better;

- There is concern about the resource impact of Brexit on existing HMRC priorities;
- HMRC needs to recognise the timelines required for businesses to make system changes that may come about as a result of Brexit, including deferring Making Tax Digital until after Brexit
- Perhaps HMRC should defer work on revising guidance to align with existing EU arrangements

Quentin Bradshaw acknowledged that how the underlying law should be maintained is an issue, and recognised that there are difficulties for those who are making references to the CJEU that may not be heard.

Ruth drew the item to a close by highlighting that we have a new directorate with responsibility for overseeing the Department's response to Brexit, and that HMRC would update and consult JVCC as appropriate.

	Agenda Item 5 EU Update	Ian Broadhurst and Quentin Bradshaw
--	--------------------------------	--

QB gave an update on OECD work within the Consumption Tax Unit (WP9), and work on the implementation packages of the international guidelines. There was also an update of OECD's activity in the area of administrative co-operation and exchange of information. Reference was also made to the Commission's work on VAT grouping.

JVCC members raised the following points:

1. It would be useful to understand better the implications for VAT grouping- Skandia, Laurentia and Minerva.
2. The EU Commission's action plan has an ambitious timescale

	Agenda Item 6 AOB	All
--	--------------------------	------------

Guidance

Nick Sharp asked for an update on guidance. RS agreed to provide an update at the next meeting

100 JVCC Meeting

RS agreed that the group should look for some way to mark the occasion.

I	Agenda Item 7 Close	Ruth Stanier
---	----------------------------	---------------------

Ruth thanked everyone for attending and looked forward to seeing them next JVCC meeting.

Next meeting: 12 October, 2016, 1300-1530hrs

Appendix A

JOINT VAT CONSULTATIVE COMMITTEE (JVCC)

(Meeting no 98)

Friday 20 July 2016

13:30-15:30, Auditorium

1 Horse Guards Road, London SW1A 2HQ

External Attendees

Dean Carey (DC)	The Association of Chartered Certified Accountants
Ruth Corkin (RC)	VAT Practitioners Group
Helene Dinsdale (HD)	One Hundred Group
Graham Elliott (GE)	Charity Tax Group
Phillip Ford (PF)	Association of Accounting Technicians
Leigh Francis (LF)	London & International Insurance Brokers Association
Tony Jackson (TJ)	The Chartered Institute of Taxation
Nick McChesney (NM)	Institute of Chartered Accountants in England and Wales
Alex Millar (AM)	Association of Accounting Technicians
Martin Scammell (MS)	British Property Federation
Richard Sharp (RSh)	The Chartered Institute of Management Accountants
Nick Smith (NS)	Finance and Leasing Association
Stephen Taylor (ST)	Association of Taxation Technicians
Nichola Ross Martin (NRM)	Association of Taxation Technicians
Martin Shah (MSh)	The Law Society

Ruth Stanier (RS)	Director, Indirect Tax Directorate
Tamara Walker-Moore (TWM)	Indirect Tax Directorate
Ian Broadhurst	Indirect Tax Directorate
Sally Beggs (SB)	Indirect Tax Directorate
Roy Taylor	Indirect Tax Directorate
Quentin Bradshaw (QB)	HM Treasury
Eileen Patching	Indirect Tax Directorate