

## The VAT problem: a practical solution – webinar with Mike Payne

Venue:	Online webinar
Date:	Tuesday 21 November 2017
Timings:	Start time: 11:30   end time (approx): 12:30
Price:	Free – register at <a href="https://attendee.gotowebinar.com/register/7162149858991300354">https://attendee.gotowebinar.com/register/7162149858991300354</a>
Format:	Presentation with Q&A at the end

### Why sign up for this webinar?

The impact of VAT on the ELT sector is an unavoidable fact of life. There are significant risks faced by providers, as well as planning opportunities, including:-

- Does the content all of your courses satisfy the criteria for VAT exemption?
- The implications of providing other potentially non EFL courses.
  - \*Teacher Training
  - \*University Foundation Courses
  - \*Foreign Language Training
  - \*STEM
- The use of unhelpful words such as “agents” & “commission” exposes providers to VAT costs.
- Recent case law, (OISE) provides helpful guidance to cost effective VAT treatment.
- Wording of agreements to safeguard VAT treatment.

No doubt you will have received a plethora of advice from various sources on the theoretical implications of the VAT scenario, including the phrases ‘place of supply’, ‘reverse charge’ and ‘agents versus principals’. In this webinar Mike Payne will give practical first-hand advice on how best to structure your business, documentation, contracts and agreements in order to minimise any risk of attack from HM Revenue & Customs.

### Outcomes

By attending the webinar, you will have the opportunity to ask all those questions that have been burning in your mind and, at the same time, ensure that your auditors and accountants are satisfied that no provisions are necessary in respect to any potential VAT liability. Can you afford not to attend this webinar? Attending will enable you to stop worrying about that knock at the door from the VAT Inspector!

### About the trainer



**Mike Payne** has spent his entire working life in VAT. He firstly joined HMRC as a VAT Inspector, working his way up to Senior Inspector in charge of the Salisbury VAT Office. He then left to join BDO Stoy Hayward, becoming a partner in the Southampton Office. In 2005, he left to found his own VAT Advisory Business, Grosvenor VAT Consultants. He advises all types of businesses, from SME's to National & Multinational clients, on all aspects of VAT. He has several specialisms, including the ELT sector, acting for & advising Pilgrims Language Courses in their dispute & litigation with HMRC in respect to the VAT liability of EFL supplies, finally securing the judgment in the Court of Appeal in 1999, that all ELT provision is VAT exempt. He has also acted recently for OISE in the

VAT tribunal appeal concerning the VAT application for Teacher Training courses, culminating in the successful judgement (2016), that the vast majority of the supplies at stake were exempt from VAT.

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