

# Conference in honour of Dr. John Avery Jones

22<sup>nd</sup> and 23<sup>rd</sup> April 2010

At the end of the April 2010 there will be the largest and most prestigious gathering in London of experts in international and UK domestic taxation for over a decade. Dr. John Avery Jones reaches the statutory retirement age as a judge of the First Tier Tax Tribunal in early April, and colleagues from the UK and around the world are gathering for a conference in his honour. The conference is open to the public, though places are limited. The proceedings of the conference will be published in a Festschrift to be published later in the year by the International Bureau of Fiscal Documentation and in a special issue of the British Tax Review.

The conference will take place on Thursday 22nd and Friday 23rd April in the Sheikh Zayed Lecture Theatre, New Academic Building, London School of Economics, 54 Lincoln's Inn Fields, London (the corner with Sardinia Street). The programme is set out below (this programme may be subject to unavoidable change, but the organisers will try to remain as close to this published programme as possible).

A booking form for the conference is also attached below. You may send your booking form and payment details by normal mail to the address below, or send a scanned copy by e-mail to the e-mail address below. The cost of attending the conference is £300, but there is a reduced attendance fee of £150 for any member of any of the many organisations with which John has been associated (any member of the Chartered Institute of Taxation, Law Society (and Revenue Bar Association), European Association of Tax Law Professors, International Fiscal Association, IBFD). In addition, registered students and employed staff of any revenue authority (especially HMRC) may attend for a cost of £30. These fees include lunches both days, teas and coffees. Those wishing to attend are advised to book early as places are limited and it is likely that the conference will become fully booked.

There is no specific conference hotel, but most hotels in the Bloomsbury-Soho area are within easy walking distance of the conference venue.

The conference will be accredited for 11 hours of CPD for the CIOT, Law Society and Bar Council.

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## Programme

### Day 1: Thursday 22<sup>nd</sup> April 2010

Chair for morning session: Philip Baker

- |               |   |
|---------------|---|
| 09:00 – 09:20 | <b>Registration</b>   |
| 09:20 – 09:30 | <b>Opening of conference</b>  |
| 09:30 – 09:45 | <b>Persons and territories - on international allocation of taxing rights</b><br>Wolfgang Schoen                    |
| 09:45 – 10:00 | <b>The application of the zero VAT rate on children's footwear in the UK</b><br>Han Kogels                          |
| 10:00 – 10:15 | <b>Can national income tax systems be saved in the EU?</b><br>Frans Vanistendael                                    |
| 10:15 – 10:30 | <b>The ECJ and double taxation</b><br>Sandra Eden   |
| 10:30 – 11:00 | <b>Discussion session</b>   |
| 11:00 – 11:30 | Coffee break  |
| 11:30 – 11:45 | <b>Taxation in occupied territories</b><br>Guglielmo Maisto   |
| 11:45 – 12:00 | <b>Temporal aspects of tax treaties</b><br>Jacques Sasseville   |
| 12:00 – 12:15 | <b>The (in)compatibility of exit taxes on shares and pension rights with Art. 13 or 18 OECD Model</b><br>Luc DeBroe |
| 12:15 – 12:30 | <b>Does Art. 20 fit into tax treaties?</b><br>Michael Lang  |
| 12:30 – 13:00 | <b>Discussion session</b>   |
| 13:00 – 14:00 | Lunch   |

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Chair for afternoon session: Andrew Dawson

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|---------------|--|
| 14:00 – 14:15 | <b>Agency PE issues</b><br>Richard Vann  |
| 14:15 – 14:30 | <b>Conclusion and agency permanent establishments: here, there and everywhere?</b><br>Carol Dunahoo                            |
| 14:30 – 14:45 | <b>Dependence in the characterisation of a permanent establishment</b><br>Jean-Pierre LeGall                                   |
| 14:45 – 15:00 | <b>The application of the OECD PE concept to electronic commerce</b><br>Daniel Luethi  |
| 15:00 – 15:30 | <b>Discussion session</b>  |
| 15:30 – 16:00 | Tea break  |
| 16:00 – 16:15 | <b>Cross-border dividend taxation in the 21<sup>st</sup> century: The (ir)relevance of tax treaties</b><br>Peter Harris        |
| 16:15 – 16:30 | <b>Japan's foreign subsidiaries' dividends exclusion</b><br>Toshio Miyatake  |
| 16:30 – 16:45 | <b>"Beneficial Ownership" in tax treaties: Reconciling domestic law meaning and international fiscal meaning</b><br>Jin-yan Li |
| 16:45 – 17:00 | <b>Discussion session</b>  |
| 17:00         | <b>Close of conference day 1</b>   |

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## Day 2: Friday 23<sup>rd</sup> April 2010

Chair for morning session: Jonathan Schwartz

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|---------------|---|
| 09:00 – 09:20 | <b>Registration</b>   |
| 09:20 – 09:30 | <b>Opening of conference day 2</b>  |
| 09:30 – 09:45 | <b>Tax appeals reform</b><br>Malcolm Gammie   |
| 09:45 – 10:00 | <b>The tax law rewrite in the UK – <i>plus ça change, plus c'est la même chose?</i></b><br>David Salter |
| 10:00 – 10:15 | <b>Tax legislation and the use of principles</b><br>Judith Freedman                                     |
| 10:15 – 10:30 | <b>Tax law: Rules or principles</b><br>Angelo Nikolakakis   |
| 10:30 – 11:00 | <b>Discussion session</b>   |
| 11:00 – 11:30 | Coffee break  |
| 11:30 – 11:45 | <b>Courts and tax cases (with reference to John Avery Jones' decisions)</b><br>John Tiley               |
| 11:45 – 12:00 | <b>Time for <i>Ferrazzini</i> to be reviewed?</b><br>Natalie Lee  |
| 12:00 – 12:15 | <b>Tax treaties and human rights</b><br>Philip Baker  |
| 12:15 – 12:30 | <b>Application of tax treaties</b><br>Henri Torrione  |
| 12:30 – 13:00 | <b>Discussion session</b>   |
| 13:00 – 14:00 | Lunch   |

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Chair for afternoon session: Judith Freedman

- |               |   |
|---------------|---|
| 14:00 – 14:15 | <b>Divergence of third party pricing from arm's length results</b><br>Peter Blessing                    |
| 14:15 – 14:30 | <b>The use of OEEC-OECD documents in interpreting tax treaties</b><br>David Ward † (to be read for him) |
| 14:30 – 14:45 | <b>Tax treaty override – the Swedish version</b><br>Bertil Wiman  |
| 14:45 – 15:00 | <b>Treaties and state succession – some UK experience</b><br>David Oliver                               |
| 15:00 – 15:30 | <b>Discussion session</b>   |
| 15:30 – 16:00 | Tea break   |
| 16:00 – 16:15 | <b>Exemption and tax credit in German tax treaties - policy and reality</b><br>Juergen Luedicke         |
| 16:15 – 16:30 | <b>The new arbitration provisions in Art. 25</b><br>Hugh Ault   |
| 16:30 – 16:45 | <b>Defining business profits for purposes of tax treaties</b><br>Brian Arnold (to be read for him)      |
| 16:45 – 17:00 | <b>Discussion session</b>   |
| 17:00         | Close of conference day 2   |

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## BOOKING FORM

Name: .....

Organization: .....

Address: .....

.....

.....

E-mail address: .....

Do you have any dietary requests or special access requirements (please specify)?

.....

I am a member of: CIOT / IFA / Law Society / RBA / EATLP / Other (please specify)

.....

I am a student registered at .....

I am employed by HMRC / ..... Revenue Authority

Payment attached: £300 / £150 / £30 (please tick)

Payment has been made by bank transfer (see below) (please tick)

Please write on the back of your cheque or add to the bank transfer notification:

- 1) your name; and
- 2) the words "Avery Jones Conference"

Please could you send a copy of this form (with a cheque or details of the bank transfer) to:  
**Stephen Hines, Head of Finance, Chartered Institute of Taxation, First Floor, Artillery House, 11-19 Artillery Row, London SW1P 1RT, United Kingdom.**

**Or e-mail a scan of the completed form and the details of the bank transfer to:  
shines@ciot.org.uk**

Bank details for bank transfers:  
Chartered Institute of Taxation  
HSBC 19 Grosvenor Place, London, SW1X 7HT.  
Bank code 40-03-17  
Account number 01049550  
IBAN: GB38MIDL40031701409550  
BIC Swift code: MIDLGB2106N

**Cancellation:** Unfortunately, in the event you need to cancel, a refund will not be possible. However, it is possible to send a replacement. Should you wish to do so, please inform us at shines@ciot.org.uk before the 16<sup>th</sup> of April 2010 at the latest.