IFS residential conference "Taxing remuneration: principles and practice"

Programme

Thursday 4 September

18:00 – 21:00 Registration, check-in to accommodation and meal (the evening meal will be served between 20:00 and 21:00).

There will be an opportunity to register on Friday morning for those not wishing to stay Thursday night and late check-in is available after 21:00 (the College has a 24 hour porter).

Day one: Friday 5 September

08:30 – 09:00 Registration for those arriving on Friday

09:00 – 18:15, followed by a drinks reception and conference dinner

Session 1: The legal and policy framework

- What is remuneration?
- How should the tax system respond to changing patterns of work and pay?
- Should we continue to tax income differently according to whether it arises from employment, self-employment, an ordinary partnership or a limited liability partnership?
- How can small businesses be factored into policy-making?

Participants:

Paul Aplin, Tax Partner, A C Mole & Sons and Chair, ICAEW Tax Faculty Technical Committee
Judith Freedman, Professor of Taxation Law, University of Oxford
Malcolm Gammie QC, One Essex Court and Chairman, IFS Tax Law Review Committee (Chair)
Cerys Morgan, Deputy Director Personal Tax, HM Treasury
Simon Yates, Tax Partner, Travers Smith LLP

KEYNOTE: DAVID GAUKE MP, FINANCIAL SECRETARY TO THE TREASURY

Session 2: Non-financial remuneration and costs associated with working

- How should the tax system respond to the difficulty of distinguishing costs of working from purchases made for the benefit of employees?
- The OTS review of benefits and expenses
- What constraints does PAYE place on policy design – and does sensible policy reform require changes to PAYE?
- Does Class 1A NICs have a future?
- What is the relationship between the direct tax rules and the VAT input deductibility rules?

Participants:

Stuart Adam, Senior Research Economist, IFS (Chair)
Colin Ben-Nathan, Tax Partner, KPMG and Chair, CIOT Employment Tax Sub-Committee
Daniel Lyons, Partner, Deloitte
Anne Palmer, Team Leader, Employment Income Policy, HMRC
John Whiting, Tax Director, Office of Tax Simplification
**Small group sessions on 3-4 topics from sessions 1-2**

**KEYNOTE: EDWARD TROUP, TAX ASSURANCE COMMISSIONER, HMRC**

**DRINKS RECEPTION AND CONFERENCE DINNER, HOSTED BY PAUL JOHNSON, DIRECTOR, IFS**

**Day two: Saturday 6 September**

08:30 – 09:00 Registration for those arriving on Saturday

09:00 – 13:00, followed by a light lunch

**Recap on day one and feedback from small group sessions**

**Session 3: High earners and those with complex or international affairs**

- How should deferred remuneration such as pensions, share schemes and employee benefit trusts be taxed?
- How do tax treaties aim to deal with cross-border issues and what problems arise?
- What is employers’ experience of the system?

**Participants:**

Mary Aiston, Director of Specialist Personal Tax, HMRC  
Philip Baker QC, Gray’s Inn Tax Chambers  
Mark Groom, Partner, Deloitte and Vice-Chair, CIOT Employment Tax Sub-Committee  
Mike Truman, Editor, Taxation Magazine (Chair)  
Ben Webb, International Employment Taxes Manager, GE

**Session 4: Bringing it all together + challenges going forward**

Panel discussion. In this session we will ask panellists and delegates to pick out the most important messages from the conference, give their views on key issues and identify the central challenges for policy in the coming years.

**Participants:**

Paul Johnson, Director, IFS (Chair)  
Gareth Amdor, Partner, King & Wood Mallesons SJ Berwin  
Jane Page, Senior Tax Policy Advisor, HM Treasury  
Chas Roy-Chowdhury, Head of Taxation, ACCA