

## **A GAAR for the UK? Building on overseas experience.**

**London, 10 February 2012**

### **Programme**

The Centre for Business Taxation is grateful to the Oxford Melbourne Law School Research Partnership funded by Mr Allan Myers AO QC for financial assistance with this conference.

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**08.30-09.00**      **Registration and coffee**

#### **WELCOME**

**09.00-09.10**      Professor Michael Devereux, Director, Centre for Business Taxation

#### **SESSION 1: A GAAR FOR THE UK?**

Chair: Sir Launcelot Henderson, Judge of the Chancery Division of the High Court of Justice

**09.10-09.30**      • Professor Judith Freedman, Oxford University Law Faculty and Director of Legal Research, Centre for Business Taxation, University of Oxford  
Background and objectives of the conference

**09.30-10.00**      • Graham Aaronson QC, Pump Court Tax Chambers  
The Aaronson Report: a unique and tailor made proposal

**10.00-10.20**      • Philip Baker QC, Gray's Inn Tax Chambers  
International implications of the GAAR

**10.20-10.40**      • Richard Lyal, Legal Adviser, European Commission  
The EU and the GAAR

**10.40-11.00**      • John Bartlett, Group Head of Tax, BP Plc  
UK competitiveness and the GAAR

**11.00-11.25**      **Coffee**

## **SESSION II: OVERSEAS GAARS – LESSONS FOR THE UK I**

Chair: Sir Launcelot Henderson

- 11.25-11.45** • Professor David G. Duff, University of British Columbia Faculty of Law  
Canada
- 11.45-12.05** • Professor Ann O’Connell , Melbourne Law School  
Australia
- 12.05-12.25** • Professor Craig Elliffe, University of Auckland Business School  
New Zealand
- 12.25-12.45** • Ed Liptak, Consultant South African Revenue Service (with  
responsibility for GAAR)  
South Africa
- 12.45-1.15** • Questions and discussion of morning sessions
- 1.15-2.00** **Lunch**

## **SESSION III: OVERSEAS GAARS – LESSONS FOR THE UK II**

Chair: Howard Nowlan, formerly Tax Partner at Slaughter & May, part time Judge of the First-Tier Tribunal (Tax Chamber) and deputy judge in the Upper-tier Tax Tribunal.

- 2.00-2.20** • Professor Graeme Cooper, University of Sydney  
The problems of taxing by analogy
- 2.20-2.40** • Emer Hunt, University College Dublin  
The GAAR as a last resort: the Irish experience

## **SESSION IV: A GAAR PANEL**

Chair: Howard Nowlan

- 2.40-3.00** • Hon Justice GT (Tony) Pagone, Judge in Charge of the Commercial Court of the Supreme Court of Victoria, Professorial Fellow of the Melbourne Law School (has served as member of the Australian GAAR Panel)
- 3.00-3.20** • Wayne Adams, Canadian Tax Foundation, formerly Chair of the GAAR committee at the Canadian Revenue Agency
- 3.20-3.40** • Malcolm Gammie QC, One Essex Court, Research Director, Tax Law Review Committee; part time Judge of the First-tier and Upper Tax Tribunals

**3.40-4.00**           • Discussion of the afternoon sessions

**4.00-4.20**           **Tea**

### **CONCLUDING COMMENTS AND THE WAY FORWARD**

Chair: Michael Devereux, University of Oxford Centre for Business Taxation

**4.20-4.40**           • Chris Davidson, Head of Anti-Avoidance Group, HMRC  
How is the Government responding to the Aaronson Report?

**4.40-5.00**           • The Rt Hon Lord Hoffmann, formerly Lord of Appeal, Non-Permanent  
Judge of the Court of Final Appeal of Hong Kong, Visiting Professor  
Oxford Law Faculty.  
Summing up

**5.00-5.40**           • Panel discussion and questions and comments from the floor.  
Panel: Graham Aaronson QC, John Bartlett, Professor Judith Freedman,  
Lord Hoffman and, Professor John Tiley QC, Emeritus Professor and  
Director of the Centre for Tax Law, Cambridge University

**5.40**               **Conference close**