

## **CV - Sharon Crush**

**ADDRESS** 2A Priory Gardens , Spetisbury, Blandford Forum , Dorset , DT11 9DS

**CONTACT** Email : sharon@crushvat.co.uk

**Mobile : 07976 260431**

**Landline : 01258 858106**

### **MOST RECENT EMPLOYER - CREASEYS LLP November 2009 to June 2015**

#### Director of VAT Services

Brought into the practice to build and develop a VAT consulting practice.

Responsible for strategic planning, business development, risk management across the practice, training, etc.

Areas of advice include:

- \* Property development
- \* International businesses, both goods and services with cross border transactions
- \* Assessing liability
- \* Not-for-profit including reliefs, business/non-business, partial exemption
- \* Financial and insurance services, particularly intermediaries
- \* Historic Houses and Landed Estates
- \* Planning
- \* Negotiating with HMRC
- \* Dealing with disputes with HMRC and bringing these to a satisfactory conclusion

Lecturing, holding seminars, and speaking events

Examiner for a professional body in VAT

### **PROFESSIONAL BODIES AND QUALIFICATIONS**

#### **June 2012 to Date**

Associate member of CIOT

#### **June 1992 – To June 2012 INSTITUTE OF INDIRECT TAXATION - Note IIT then merged with the Chartered Institute of Tax (CIOT)**

Associate member

Council Member 1995 to 2004

Education Director 1996 to 2003

Conference Director 2003 to 2004

Sharon was instrumental in introducing a new syllabus for the only professional qualifications devoted entirely to indirect taxes . During her leadership period students sitting exams went from 4 to over 200 and student numbers from 50 to over 400 . She was at the forefront of negotiations with HM Customs &

Excise which led to them putting their officers through this professional examination route .

### **April 1992 – To Date VAT PRACTITIONERS GROUP**

Member of London Fleet Chapter and the South East Chapter  
Originally Secretary and now Chairman of Fleet Chapter  
Former National Secretary and continuing member of the National Council

This is a national forum for VAT practitioners to discuss technical aspects of VAT and put proposals to Customs to improve the application of the law .

### **Other - not relevant to VAT**

British Institute of Inn Keeping      Graduate Member  
- BIIAB Level 2 National Certificate for Licensees ( On-License )  
- National Certificate for Licensees ( Drug Awareness )  
- Induction Examination Certificate  
- BIIAB Level 2 National Certificate for Entertainment Licensees

Chartered Institute of Environmental Health  
- Foundation Certificate in Food Hygiene

The British Institute of Inn Keeping      Member

### **CRUSH VAT LIMITED**

**Established 1 December 2008**

**Aim - To provide support and advice to local businesses in Dorset and Hampshire ( and where ever else clients require good advice ) at a price they can afford .**

### **EMPLOYERS**

November 2009 - June 2015 :	CREASEYS LLP
October 2005 - December 2008 :	PRICEWATERHOUSE COOPERS - Indirect Taxes Senior Manager
June 2003 – February 2005 : Licensee	THE ROYAL OAK , Public House & Restaurant - Director and Licensee
Feb 2002 – March 2004 :	CRUSH VAT SERVICES - Director
Jan 1998 – Sep 2001:	BAKER TILLY, London - National Director of VAT Services
Feb 1992 - Dec 1997 :	H W FISHER, London - VAT Senior Manager
Apr 1989 - Feb 1992 :	DELOITTE & TOUCHE - VAT Manager
Apr 1982 - Apr 1989 :	H.M. CUSTOMS & EXCISE - Senior Officer
Nov 1978 – Apr 1982 :	NORTHERN DAIRIES - Trainee Accountant
July 1978 – Nov 1978 :	SAGA HOLIDAYS - Overseas reservations / Trainee Accountant

## **CAREER HISTORY**

### **October 2005 - December 2008      PRICEWATERHOUSE COOPERS** **Indirect Taxes Senior Manager**

Sharon joined PwC to develop the Southampton Office VAT practice which had been without support for a couple of years . She advised both large clients such as New Look, Cobham, and Gate Gourmet , owner managed businesses such as Churchill, Paragon Skills and Ceuta, not for profit organisations , property businesses and all manner of other organisations in the local area.

Recent projects include :

- multi territory VAT registrations across 19 countries ,
- partial exemption reviews and negotiating special partial exemption methods for education providers, property companies and housing associations
- advising on various property transactions for local authorities, retailers and property companies
- negotiating various issues with HMRC and supporting clients through the risk assessment process
- preparing and submitting Flemming claims
- advising clients on maximising VAT ideas to generate cash savings
- advising on liability issues including zero rating on food items , exemption for financial intermediary services , and care industry supplies .

Sector groups in PwC that Sharon participated on included retail , property developers and investors in both commercial and residential areas , EPC ( entrepreneurial clients ) , housing associations , local authorities , etc .

Sharon regularly spoke on VAT at seminars for clients and targets as well as internal events , provided training on VAT , kept the Soton Office updated on VAT developments including producing updates for sending to clients and targets.

### **June 2003 – February 2005      THE ROYAL OAK , NORTH GORLEY** **Director and Licensee**

Sharon decided to take a career break and embark on a new business venture but still continued some of her private VAT work . She took on a public house and restaurant in the New Forest as a challenge and to learn new skills .

To raise the profile and service offering of the establishment the pub was redecorated , the garden was redeveloped to include a new children's area and barbecue area and menus revamped to great success . A good team of staff was put together but the trade is notorious for staff movement and the team was therefore continually evolving . Dealing with the public and ensuring they enjoyed the Royal Oak experience gave Sharon great happiness . The hard physical work made a welcome change from her previous office based life . Learning a totally new trade , the regulations affecting it and finding ways of meeting those requirements was fulfilling and interesting . A publicans life is extremely varied .

The experience served as a good respite from her career but ultimately the hours required and lack of free time led Sharon to return to her VAT advisory role.

### **Feb 2002 – March 2004      CRUSH VAT SERVICES** **Director**

On return from extended leave Sharon set up her own company after being offered a number of private

projects. She worked as a freelance tutor to The Financial Training Company , teaching Chartered Institute Of Taxation , ATII, The Institute of Indirect Taxation AIIT students. She was also involved in developing an internal training course for HM Customs & Excise. Other work included strategic advice to other firms and assistance on property, company and VAT issues to firms of solicitors.

**Jan 1998 – Sep 2001      BAKER TILLY, London  
National Director of VAT Services**

National Director of VAT services. Based in London, Sharon was responsible for the development of the London indirect tax service, as well as that in the other 14 Baker Tilly offices; this included the National Finance office and any subsidiary companies.

The National offices had locations in Yeovil and Bristol in the West up to Warrington , Manchester and Bradford and throughout the midlands and South .

Sharon's brief included:

- The development of a London centre of excellence in VAT, as well as a national support network. She took the team from 2 staff when she joined to 13 full time Consultants in 3 years. She was responsible for all recruitment, training and development of staff – nationally, the Baker Tilly VAT Group are known for their strong team approach.
- Speaking at external seminars. Topics included VAT and property and VAT in Cyberspace. She also provided internal training/ updates for audit and tax staff.
- Sharon contributed VAT strategy on the specialist groups within Baker Tilly including the property group, charities Group, International Tax Group etc.
- Advised the firm's largest clients on all VAT issues, including VAT planning. Main areas of expertise include land & property, E-commerce, restructuring - planning and compliance, international services, not-for-profit sectors etc.
- Sharon was responsible for bringing VAT advice back in house for many of Baker Tilly's larger clients, who had been using other advisers.
- Monitored quality, performance and profitability of the group including setting up all reviewing procedures, quality control etc.
- Decided upon a strategy for marketing, targeting cold contacts, raising the firms profile in indirect tax both externally and internally.

**Feb 1992 - Dec 1997      H W FISHER, LONDON  
Jan 1994 - Dec 1997      VAT Principal**

Was VAT Group head for HW Fisher, responsible for the development of the VAT group, technical accuracy and quality of all work carried out within it, and management and development of the VAT team. In a 20 partner firm Sharon got the VAT group up to 5 full time Consultants.

Brief included:

- Carried out marketing initiatives on all aspects of VAT, including meeting potential clients, writing trade articles, holding seminars, etc.

- Responsible for the development of the Group, including recruitment, training and development of existing staff.
- Advised the firm's largest clients on VAT issues and related problems, including VAT planning schemes.
- Monitored work in progress, chargeable time, and recoverability of fees billed.

**Mar 1988 - Dec 1993      VAT Manager (Acting Number Two in Group)**

- Responsibility for managing the VAT group staff of two, including technical review of work carried out, development of technical knowledge, etc.
- Provision of technical advice on all aspects of VAT to a broad range of clients. In particular:
  - Not for Profit Sector - i.e. trade unions/ associations, charities, housing associations, sports clubs, etc.
  - Land and Property - developers, investors and housing associations.
  - International Services - i.e. media, consultancy, etc.
  - All types of service industries.
  - Entertainment industry.
- Advised clients and Partners on VAT planning points and ways of mitigating VAT.
- Developed the VAT Group as a business, i.e. client development.
- Managed VAT reviews, audit VAT overviews, etc.

**Apr 1989 - Feb 1992      DELOITTE & TOUCHE**

**Jan 1991 - Feb 1992      Manager**

**Apr 1989 - Dec 1990      VAT Consultant**

Provision of external seminars to clients and internal seminars to colleagues on various VAT topics including:

- Penalties and Interest
- Land and Property
- Business Promotions
- Bloodstock
- Carried out VAT reviews for clients to review compliance, risk areas and advice on VAT planning.

Clients worked on included:

- Property Developers
- Retailers
- Housing associations and charities

- Wholesalers and manufacturers
- Bloodstock
- Entertainment industry.
- Advised clients on VAT planning points.

**Jan 1990 - Dec 1990      Supervisor**

- VAT reviews.
- Provision of general VAT advice to larger clients.
- Provision of external seminars for clients and staff on various topics, i.e. penalties, internal business promotions, etc.
- Specialized in bloodstock, housing association and the entertainment industries.

**Apr 1989 - Dec 1989      Senior Assistant**

- VAT registration,
- Provision of advice on VAT liabilities
- Arranged handouts, slides for various seminars
- Maintenance of the VAT library.
- Production of the Touche Ross VAT Newsletter.

**Apr 1982 to Apr 1989      H.M. CUSTOMS & EXCISE**

**Feb 1988 - Apr 1989      Westminster LVO, HEO**

Large trader control:

- Two well known retailers
- Property developers.
- Management of four EO's.
- VAT inspection visits to other large traders requiring a knowledge of:
  - Partial exemption.
  - International services.
  - Land and Property - liability rules.

**Sep 1986 - Feb 1988      Customs Directorate, EO**

- Management: Responsible for four staff.
- Administration: Responsible for the administration support for three HQ branches.
- Project Support: Assistant to the Business Assurance Co-coordinator, responsible for the capture, collation and analysis of data, and the production of briefings and reports on financial expenditure and manpower utilisation.      Also responsible for project management and control documentation.
- Secretariat: Minutes secretary to a major IT project co-coordinator committee, with membership as Assistant Secretary.      Responsible for Chairman's briefing and all committee documentation.

Nominated by senior management as a candidate for HEO (D). Ultimately unsuccessful at the Department interview of the proceedings, before CISB.

**Feb 1984 - Sep 1986      Customs Directorate (DIV. F), EO**

Dealt with policy matters relating to inward processing relief and resolving trader and departmental queries.

Considered the effects of new and proposed EC legislation, providing drafts and briefs for the UK representative attending Brussels EC meetings.

Drafted and edited a book of instructions relating to an EU duty relief.

**Jul 1983 - Feb 1984      Folkestone Port**

**Apr 1982 - Jul 1983      Collection Officer, Dover Collection**

**Nov 1978 – Apr 1982      NORTHERN DAIRIES – Trainee Accountant**

**July 1978 – Nov 1978      SAGA HOLIDAYS – Overseas reservation Clerk / Trainee Accountant**