

# Spring Residential Conference 2017



The conference offers a range of topical lectures presented by leading tax speakers. Group working sessions will support the lectures and there will be displays of tax books and software.

Queens' College, Cambridge  
Friday 24 – Sunday 26 March 2017

An IHT survey

Where are we on MTD?

To be deemed domiciled or not? That is the question

Transactions in securities? You're winding me up!

Phil's first fiscal feelings

Corporation tax – hot topics

Capital gains tax – recent cases and changes of HMRC practice

SDLT – buyer (and their adviser) beware! Practical points

How HMRC get more than they are entitled to and how to stop them

Book online at: [www.tax.org.uk/src2017](http://www.tax.org.uk/src2017)

Sponsored by:

**The early bird registration fee is £625.  
This increases to £705 after the end of February 2017.**



# Spring Residential Conference 2017

## Queens' College, Cambridge

Starting at 14.30 on Friday 24 March, the Institute's Conference offers a range of topical lectures presented by leading tax speakers. Group sessions will support the lectures and there will be displays of tax books and software.

The early bird fee (£625) will run until the end of February. Thereafter the fee, inclusive of accommodation and meals, is £705. En suite accommodation is charged at an extra £21 per person and will be allocated on a first come, first served basis.

If you wish to receive advance copies of the material to be considered during the group working sessions, subject to availability, please enclose a stamped addressed A4 envelope with your booking.

## Friday 24 March 2017

14.30 - 14.35

### [Introduction by conference chairman](#)

John Preston BSc FCA CTA (Fellow) Deputy President, Chartered Institute of Taxation

14.35 - 15.35

### [An IHT survey](#)

Chris Whitehouse MA BCL CTA (Fellow) TEP Barrister, 5 Stone Buildings

- Taxing UK residential property (the 2017 changes)
- The coming of DOTAS
- Planning for the family home
- BPR and APR – maximising the relief

15.35 - 16.05

### [Tea](#)

16.05 - 17.05

### [Where are we on MTD?](#)

Rebecca Benneyworth BSc FCA

- An overview of the legislation underpinning MTD in Finance Bill 2017
- Detailed look at WHAT businesses will need to do and WHEN they must do it and WHO is exempt from the requirements
- Suggestions on HOW professional advisers can help clients to comply
- A review of the next steps towards implementation, VAT on boarding and plans for corporation tax to come on-stream

17.10 - 17.25

### [Sponsor's slot](#)

17.30 - 18.30

### [Working session 1](#)

Based on lectures by Chris Whitehouse and Rebecca Benneyworth

19.45

### [Drinks followed by dinner](#)

## Saturday 25 March 2017

09.15 - 10.15

### [To be deemed domiciled or not? That is the question](#)

Emma Chamberlain Barrister CTA (Fellow) TEP LRAM, Pump Court Tax Chambers

- The 15-year rule. Or is it really a 14-year rule?
- Differences between IHT, CGT and income tax
- Punishment for the UK born returning foreign domiciliary
- Rebasing of personal assets
- Transitional rules – mixed funds
- The trust protections – tainting and other problems
- Transitional rules for capital payments

10.15 - 10.45

### [Coffee](#)

10.45 - 11.45

### [Transactions in securities? You're winding me up!](#)

Pete Miller CTA (Fellow), The Miller Partnership

- Basic framework of transactions in securities
- What changed in 2016?
- The new TAARs
- Practical experiences
- What you should be doing

11.50 - 12.50

### [Working session 2](#)

Based on lectures by Emma Chamberlain and Pete Miller

13.00 - 14.30

### [Lunch](#)

14.30 - 16.00

### [Phil's first fiscal feelings](#)

Giles Mooney BSc ACA CTA, Professional Training Partnership

- Review of the key points of Mr Hammond's budget statement focussing on issues affecting SMEs and individuals



Chartered  
Institute of  
Taxation  
Excellence in Taxation

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16.00 - 16.30

Tea

16.30 - 17.30

Corporation tax – hot topics

Bill Dodwell CTA (Fellow) LLB LLM (Cantab) ACA, Deloitte LLP

19.00 - 20.00

Meeting for those in small practices including drinks

19.30 - 20.00

Drinks for other conference delegates

20.00

Dinner

Guest speaker, Frances Edmonds, best selling author and communications expert

11.50 - 12.50

How HMRC get more than they are entitled to and how to stop them

Keith Gordon MA (Oxon) FCA CTA (Fellow), Barrister, Temple Tax Chambers

- “Don’t tell him, Pike” – dealing with information requests
- “Don’t mention the law” – HMRC’s approach to unhelpful precedents
- APN = LSD PDQ
- Tribunal tribulations – HMRC might think of it as their playground, but don’t let the big boys scare you

12.50

Close of conference

## Sunday 26 March 2017

09.15 - 10.15

Capital gains tax – recent cases and changes of HMRC practice

Robert Jamieson MA FCA CTA (Fellow) TEP, Mercer & Hole

In this topical session, Robert will consider some important CGT cases to see what lessons can be learned from them. He will also examine a significant change of HMRC practice involving partnerships.

10.20 - 11.20

SDLT – buyer (and their adviser) beware!

Caroline Fleet FCA, Gabelle LLP

- Outline of some common misunderstandings within SDLT regime
  - » Availability of reliefs
  - » Which rate of tax
  - » Ability to reclaim overpaid tax
- Recent tribunal cases regarding application of SDLT

11.20 - 11.50

Coffee

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# Spring Residential Conference 2017

## Debit/credit card booking form

Please send your completed form with remittance by post to [Lisa Drakley, CIOT, 1<sup>st</sup> Floor, Artillery House, 11-19 Artillery Row, London SW1P 1RT](#), or by email to [events@ciot.org.uk](mailto:events@ciot.org.uk). Alternatively, book online at [www.tax.org.uk/src2017](http://www.tax.org.uk/src2017)

I wish to attend the Spring Residential Conference at Queens' College from 24-26 March 2017 (please tick as appropriate):

☐ I enclose a cheque for £625/£705\* (please add an extra £21 for guaranteed en suite accommodation and/or £12 for car parking at the University of Cambridge hockey pitch) payable to the Chartered Institute of Taxation. \* Please delete as appropriate

☐ Please charge the below debit/credit card for £625/£705\*\* (please add an extra £21 for guaranteed en suite accommodation and/or £12 for car parking at the University of Cambridge hockey pitch). \*\* Please delete as appropriate

*There is a discount of £30 per delegate if three or more delegates from the same organisation register to attend the conference. En suite bathrooms are allocated on a first come, first served basis. Please note that car parking can be extremely difficult in central Cambridge.*

### Please complete in BLOCK CAPITALS

Surname: \_\_\_\_\_ (Mr/Mrs/Miss/Ms)

First name: \_\_\_\_\_ Underline the name you wish to appear with your surname on your badge

Position: \_\_\_\_\_

Membership number: \_\_\_\_\_

Company/firm name and address (if independent, please give correspondence address): \_\_\_\_\_ Please note that the name of your company will be included on the delegate list

Postcode: \_\_\_\_\_

Tel: \_\_\_\_\_ E-mail: \_\_\_\_\_

Would you like to receive joining instructions via email? ☐ Yes ☐ No

Are you prepared to act as a Group Chairman? ☐ Yes ☐ No

Do you intend to take part in the Working Sessions? If no, you will not be allocated to a group ☐ Yes ☐ No

Area of taxation in which you work: ☐ General Practice ☐ Companies ☐ Individuals, Trusts & Estates ☐ Indirect Taxation

Will you be requiring a car parking space (an additional payment of £12 will reserve a space)? ☐ Yes ☐ No

How would you like to receive your conference materials? ☐ Hard copy ☐ Soft copy

Will you be attending the meeting for those who work in small practices on Saturday 25 March? ☐ Yes ☐ No

Is lunch required on Sunday 26 March? ☐ Yes ☐ No

Any special requirements (disabled access, dietary or otherwise) \_\_\_\_\_

I have read the booking conditions and agree to abide by them. Signature: \_\_\_\_\_

### Debit/Credit cards: I wish to pay by Switch/Visa/Mastercard (please delete as appropriate)

Card number:

Valid from:     Expires:     Issue No:   Switch only

Security Code:    Last three digits on reverse of card

I authorise the CIOT to debit my debit/credit card with the sum of £ \_\_\_\_\_

Name on Card (Block capitals) \_\_\_\_\_

Signature \_\_\_\_\_

### Booking Conditions

If you wish to cancel this booking you must notify the Chartered Institute of Taxation in writing. If notice of cancellation is received more than 14 days prior to the event the fee will be returned minus a £20 administration charge. After this time 100% of the fee will be withheld. You may submit at any time, in writing, the name of a colleague/person(s) to attend in your place. No liability is assumed by the CIOT for changes to date, content, speakers or venue. In the unlikely event that it is necessary to cancel or postpone this conference, the Institute's liability will be to refund the full conference fee.

Conference fees are exempt from VAT and no VAT invoice will be issued.

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