

STEP UK ANNUAL TAX CONFERENCE 2017

Early booking is recommended as venues for this series often sell out quickly.

Topics include:

- Foreign doms – the new regime. Inheritance Tax (IHT) changes to residential property
- BPR/APR: “certainly uncertain”
- Will drafting
- Professional conduct and tax avoidance: Guidance from STEP and others
- Pensions, planning and advice
- Taxing UK residential property
- A Capital Gains Tax update

Five Venues:

14 September, Newcastle

21 September, Manchester

29 September, London

12 October, Belfast

18 October, Bristol

This event will count towards an attendee’s CPD requirement to their professional association.

For those needing to measure CPD in hours, this event would qualify as 5.5 hours of CPD.

SPEAKERS INCLUDE:

John Barnett TEP
Burgess Salmon LLP

Emma Chamberlain OBE TEP
Barrister, Pump Court Tax Chambers

Giles Clarke TEP
Giles Clarke International Limited

Andrew Hubbard
Lexis Nexis

Robert Jamieson TEP
Mercer & Hole

Arabella Murphy TEP
Maurice Turnor Gardner LLP

Fiona Poole TEP
Maurice Turnor Gardner LLP

Bob Trunchion TEP
MacIntyre Hudson Advisory Services LLP

Chris Whitehouse TEP
5 Stone Buildings

Over 700 delegates attended this conference series in 2016; make sure you are one of them this year!

DELEGATE FEE	
STEP Members	£295
Non-Members	£345

Headline Sponsor - London



Exhibitors



STEP UK ANNUAL TAX CONFERENCE 2017

Keeping up with tax changes always presents a challenge and this election year has thrown up particular difficulties. Above all in the new regime for non-domiciliaries and offshore trusts. The residential nil rate band is now up and running whilst the pension revolution continues to perplex. Recent years have seen a whole battery of provisions aimed at UK residential property and change may be on the horizon in the area of BPR and APR. Meanwhile CGT continues to create difficulties. Add to this the professional conduct issues that arise for practitioners when giving tax planning advice and this year's course is a must attend event.

Conference programme

9.00am	Registration & Coffee	1.00pm	Lunch
9.25am	Chair's Welcome	2.00pm	Pensions, planning and advice - The world turned upside down!
9.30am	Foreign doms - the new regime. Inheritance Tax (IHT) changes to residential property		<ul style="list-style-type: none"> • How are Entrepreneurs' Relief (ER) and Business Property Relief (BPR) developing alongside pensions? • Why spend your pension when you could spend your ISAs? • Lifetime ISA (LISA) v Pension? • Capital Tax planning in the light of the changes – is it more counter intuitive than you think? <p><i>Bob Trunchion TEP, MacIntyre Hudson Advisory Services LLP</i></p>
	<ul style="list-style-type: none"> • Becoming deemed domiciled – the new IHT, Capital Gains Tax (CGT) and income tax rules; avoiding deemed domicile • Rebasing and cleansing – some problem areas • Key check points for trustees settlor and beneficiaries • Tainting of trusts and trust protections • IHT changes to residential property and enveloping • New two year rule • Loans to purchase property • Problem areas <p><i>Emma Chamberlain OBE TEP, Barrister, Pump Court Tax Chambers (Newcastle/Manchester/London)</i> <i>Giles Clarke TEP, Giles Clarke International Limited (Belfast/Bristol)</i></p>	2.45pm	Taxing UK residential property
10.30am	BPR/APR: "Certainly uncertain"		<ul style="list-style-type: none"> • Definition of "residential" • The CGT rules • Stamp Duty Land Tax (SDLT) • Buy to let: Restrictions on interest deductions • Incorporation and the Ramsay case <p><i>Arabella Murphy TEP, Maurice Turnor Gardner LLP (Newcastle/Manchester/London)</i> <i>Fiona Poole TEP, Maurice Turnor Gardner LLP (Belfast/Bristol)</i></p>
	<ul style="list-style-type: none"> • The Government review: Possible changes • Planning opportunities • Replacing business property pitfalls <p><i>Chris Whitehouse TEP, 5 Stone Buildings</i></p>	3.30pm	Networking & Refreshments
11.00am	Networking & Refreshments	4.00pm	A Capital Gains Tax update (to include Entrepreneurs' Relief)
11.30am	Will drafting, administration and variations		<ul style="list-style-type: none"> • Company distributions – capital or income? • New challenge to entrepreneurs' relief on own share purchases • Take care with percentages • Shares with no right to a dividend • Reimbursement of purchaser's costs • Assets appropriated to trading stock <p><i>Robert Jamieson TEP, Mercer & Hole (Newcastle/London/Belfast/Bristol)</i> <i>Andrew Hubbard, Lexis Nexis (Manchester)</i></p>
	<ul style="list-style-type: none"> • Impact of the residential nil rate band • Curing defective wills • Exercising powers of appropriation • Post death rearrangements <p><i>Chris Whitehouse TEP, 5 Stone Buildings</i></p>	5.00pm	Close
12.15pm	Professional conduct and tax avoidance: Guidance from STEP and others		
	<ul style="list-style-type: none"> • Professional Conduct in Relation to Taxation (PCRT) and the new professional conduct rules in relation to tax avoidance • Are STEP members in a special position? • Does this apply to lawyers? • Interaction with HMRC initiatives and legislation • Case studies <p><i>John Barnett TEP, Burges Salmon LLP</i></p>		

For further information visit
www.step.org/tax17 or email
conferences@step.org

The speakers

John Barnett TEP

Burges Salmon LLP

John heads up Burges Salmon's 40 lawyer strong Tax & Private Client Team. John is a member of the CIOT's governing Council and was a member of the GAAR panel which approved HMRC's initial GAAR guidance. He focuses on providing tax advice to a wide-range of individual and institutional clients including high-net worth individuals and many leading banks and other financial institutions. John was heavily involved on behalf of the CIOT in negotiating the latest changes within the Professional Conduct in Relation to Taxation ("PCRT").

Emma Chamberlain OBE TEP

Barrister, Pump Court Tax Chambers

Emma Chamberlain – OBE. Fellow CTAMA (Oxon) TEP private client barrister at Pump Court Tax Chambers. Partner in Hage Aaronson LLP. Member of STEP Technical Committee and Chartered Institute of Taxation (CIOT) Capital Taxes Committee; Council Member and fellow of CIOT. Member of the GAAR Committee. Co-author of "Trust Taxation and Estate Planning" (new edition out shortly), Sweet & Maxwell Co-editor of "Dymond's Capital Taxes". Various secondments to HM Treasury and HMRC including on foreign doms and IHT and residential property. Co-author of chapter in IFS Mirrlees Report on Taxation of Wealth and Wealth Transfers. Contributor to Current Issues in Succession Law. On Editorial Board of British Tax Review.

Giles Clarke TEP

Giles Clarke International Limited

Giles Clarke is founding author of "Clarke's Offshore Tax Planning" and general editor of "Spitz and Clarke: Offshore Service".

Andrew Hubbard

Lexis Nexis

Andrew Hubbard is editor-in-chief of Taxation Magazine. He has recently retired as a partner in RSM and still works for that firm on a consultancy basis. He is a former president of both the Chartered Institute of Taxation and the ATT. He was the winner in the Tax Writer of the Year category in the 2006 Taxation Awards.

Robert Jamieson TEP MA FCA CTA (Fellow)

Mercer & Hole

Having been educated at Fettes and Pembroke College, Cambridge, Robert qualified as a chartered accountant in the early 1970s. He then joined Financial Training where he worked for 20 years before returning to professional practice, latterly as a partner in Mercer & Hole.

He is a past President of the Chartered Institute of Taxation and was on the Editorial Boards of "Taxation" and "Simon's Taxes". He is now the Capital Gains Tax correspondent for "Private Client Business".

Arabella Murphy TEP

Maurice Turnor Gardner LLP

Arabella is Head of Private Wealth at Maurice Turnor Gardner LLP. She advises wealthy families, trustees and private banks on wealth planning and on risk management. She specialises in the creation of structures to hold and manage the global assets of international families, including businesses, property, financial assets, yachts, planes and art. She also works closely with trustees and beneficiaries on family governance and on situations where there is disharmony or a dispute.

Fiona Poole TEP

Maurice Turnor Gardner LLP

Fiona is a partner in Maurice Turnor Gardner LLP's Private Wealth team. She specialises in estate and succession planning for non-UK domiciliaries and often advises on complex, tax-efficient structuring for clients' personal and business across multiple jurisdictions. In addition to being a private client lawyer, Fiona is dual qualified as a Chartered Tax Adviser.

Bob Trunchion MSc TEP FCA CTA,

MacIntyre Hudson Advisory Services LLP

Bob is a tax partner with MHA MacIntyre Hudson and is the Head of Tax Training at MacIntyre Hudson Advisory Services LLP (an entity that specialises in providing finance training for lawyers and tax training for accountants). He has a wide range of tax knowledge and lectures on a range of subjects including the tax implications of buying and selling companies, capital tax planning, pensions, probate and trusts. He has been lecturing on tax for MHAS for over 25 years and has seen the scope and complexity of tax legislation go up by more than a factor of 10!

Chris Whitehouse TEP

5 Stone Buildings

Chris Whitehouse is a barrister in practice at 5 Stone Buildings, Lincoln's Inn where he advises on wills, trusts and capital tax planning generally. He is one of the editors of Dymond's Capital Taxes; co-author (with Emma Chamberlain) of Trust Taxation (4th Edition 2014); and (with Lesley King) of A Modern Approach to Wills, Administration and Estate Planning (3rd Edition 2015) and Lifetime Tax Planning (2nd Edition 2016). He is a principal contributor to the Settlements; Wills and Gifts volume of the Encyclopedia of Forms and Precedents.

Venues

14 September Newcastle

Marriott Hotel Gosforth Park
High Gosforth Park
B1318
Newcastle upon Tyne
NE3 5HN

21 September Manchester

Mercure Manchester Piccadilly
Hotel
Portland St
Manchester
M1 4PH

29 September London

Westminster Park Plaza Hotel
200 Westminster Bridge Rd
London
SE1 7UT

12 October Belfast

Stormont Hotel
Upper Newtownards Rd
Belfast
BT4 3LP

18 October Bristol

Bristol Marriott Royal Hotel
College Green
Bristol
BS1 5TA

WE ARE STEP

STEP is the worldwide professional association for those advising families across generations. We help people understand the issues families face in this area and promote best practice, professional integrity and education to our members.

Today we have over 20,000 members across 95 countries from a range of professions, including lawyers, accountants and other specialists.

What connects our members is that they all help families plan for their futures: from drafting a will or advising family businesses, to helping international families and protecting vulnerable family members.

For further information:
Visit www.step.org or email
step@step.org

Cancellation and Amendments Policy

- Payment must be received in full prior to the conference.
- All requests for cancellations and/or transfers must be received in writing.
- Changes will become effective on the date of written confirmation being received.
- Cancellation charges will apply based on the cost of your booking (excluding any card processing fees and/or booking fees previously applied), as shown below.

Conference Bookings

- 7 calendar days or more - A full refund minus a GBP 50.00 administration fee will apply
- Between 1 and 6 calendar days (inclusive) - No refund will be given.
- Failure to attend - No refund will be given.
- Substitutions may be made at any time provided the organisers are notified prior to the conference. Please note that if a non-STEP member attends in lieu of a STEP member the difference in fees will be charged.
- STEP does not permit split registrations and it is essential that each delegate is registered separately for the full event. STEP has the right to refuse entry to the event if these terms are not met.
- In the event of there being insufficient numbers booked onto an event STEP reserves the right to cancel or postpone the event.
- In the event of a change of date or cancellation of an event by STEP, we will endeavour to inform all delegates a week before the event is due to take place, although please be aware that this is not always possible.

All event fees paid will be reimbursed in full, or the payment will be transferred in full to another STEP event. STEP shall not accept liability for any consequential loss and shall have no liability to reimburse any other costs that may have been incurred, including travel and accommodation. It is recommended that you seek adequate insurance for such eventualities.

Registration Fee

The conference registration fee includes participation in the conference, lunches and documentation material, which will be distributed at the beginning of the event. All bookings are considered binding on receipt of the registration form.

Conference Documentation

If you are unable to attend the conference and would like to purchase a copy of the conference documentation email orders@step.org

Accreditation

This event will count towards an attendee's CPD requirement to their professional association. For those needing to measure CPD in hours, this event would qualify as 5.5 hours of CPD.

Disclaimer

It may be necessary for reasons beyond the control of the conference organisers to alter the content and timing of the programme or the identity of the speakers.

STEP

A company limited by guarantee and incorporated in England and Wales under the companies Act 1985. Registered number 2632423. Registered office: Artillery House (South), 11-19 Artillery Row, London, SW1P 1RT.

STEP Conferences is a business name and trade mark of the STEP.

Conference Registration Form

Please note that there is no need to complete this registration form if you have registered online.

Title: First Name:

Surname: Designation:

Email:

Firm:

Job Title: Department:

Postal Address:

Postcode:

Tel No:

Mobile No:

Access/Dietary Requirements:

Please note that we may not be able to cater for any access/dietary requirements that are not made known to us at least 10 working days prior to the event.

Data Protection

Members of STEP:

You have already set your preferences for communications via email and mail from STEP. You can update your preferences at any time at www.step.org/user/login

Non-Members of STEP

Please tick this box if you would like to receive messages from STEP by email – this will include notifications of STEP products and events and STEP news digests. You will be able to opt out of this at any time or tailor your selection to receive more/fewer emails from STEP. Every email we send you will include a link to your personal preference centre for email communications

Please tick this box if you would like to receive mailings from STEP via post – this will include notifications of STEP products and events

Please tick this box if you would like to receive mailings via post and email from third parties approved by STEP

This form may be photocopied for additional delegates. Please print in block capitals.

I am a Non Member and would like information about joining STEP (Please tick)

Payment

DELEGATE RATES

STEP Members: £295

Non Members: £345

PLEASE INDICATE WHICH VENUE YOU WISH TO ATTEND:

Newcastle 14 September Manchester 21 September

London 29 September Belfast 12 October

Bristol 18 October

HOW DID YOU HEAR ABOUT THIS CONFERENCE?

CREDIT CARD – VISA & Mastercard only. To make payment by credit card please register online at www.step.org/tax17

CHEQUES – Must be crossed and made payable to STEP Conferences. Please send a cheque with this completed booking form.

To qualify for the STEP Member rate, please confirm your

STEP MEMBERSHIP NO:

Alternatively, you may register online, and send a cheque with your invoice.

STEP Conferences
Artillery House (South)
11-19 Artillery Row
London SW1P 1RT
United Kingdom

BANK TRANSFER

Please register online at www.step.org/tax17 Please then quote the invoice number on your payment and send your remittance advice to accounts@step.org

Account Type: UK GBP

Name of beneficiary: STEP Conferences

Name of Bank: Barclays, 1 Churchill Place, London E1, UK

Sort Code: 20-03-53

Bank a/c no: 30442585

IBAN: GB48 BARC 2003 5330 4425 85

Swift code: BARCGB22