

LONGMARK
TAX CONFERENCES LTD

WEDNESDAY 29th NOVEMBER 2017

The Northern Private Client Tax Planning Conference

VENUE: The Village Hotel, Leeds South – close to Junction 28 M62

CONFERENCE SPEAKERS

Chairman and Speaker:

Alun James

Temple Tax Chambers

Speakers:

Chris Whitehouse

5 Stone Buildings

John Woolley

Technical Connection

Emma Chamberlain

Pump Court Tax Chambers

CONFERENCE TOPICS

- The critical capital taxes update for private clients
- Pension death benefits and tax planning opportunities
- The residential nil rate band and gifts with reservation of benefit
- IHT and residential property – for non-doms and UK doms
- A tax cases update for the private client adviser
- Residence and domicile – a review of the changes

**4 DELEGATES FOR
THE PRICE OF 3**

Programme: Wednesday 29th November 2017

09:00 REGISTRATION AND COFFEE

09:30 CHAIR'S OPENING ADDRESS

ALUN JAMES

09:35 THE CRITICAL CAPITAL TAXES UPDATE FOR PRIVATE CLIENTS

- Recent trends and future prospects for IHT
- BPR and APR – problems, pitfalls and possible legislation changes including the *Vigne* case
- The often overlooked exemptions: normal expenditure out of income and dispositions for the maintenance of the family
- Using reversionary leases after the *Hood* case

CHRIS WHITEHOUSE

10:35 COFFEE

10:55 PENSION DEATH BENEFITS AND TAX PLANNING OPPORTUNITIES

- Death benefits under flexible pensions – the new regime
- The IHT benefits and other tax implications of the differing death benefit payments under flexible pensions
- The IHT implications of transferring pension plans – post *Staveley*
- Breaking existing pension trusts – does it work?
- Estate planning with pension death benefits in the current climate
- Drawdown payments and by-pass trusts – the pros and cons
- Passing death benefits – the new opportunities
- The use of by-pass trusts following FAs 2015 and 2016

JOHN WOOLLEY

11:55 THE RESIDENTIAL NIL RATE BAND AND GIFTS WITH RESERVATION OF BENEFIT

- A resume of the RNRB
- Will drafting options and post death rearrangements to take advantage of the RNRB
- Reservation of benefit a review of the rules and their operation in practice

CHRIS WHITEHOUSE

12:55 LUNCH

13:55 IHT AND RESIDENTIAL PROPERTY

The changes for non-doms

- No more enveloping
- The 2 year rule
- Loans and other problems
- How to unravel

The news for UK doms – an update on home loans

- Litigation and guidance
- THE HMRC 'deal'
- Unwinding
- What to do?

Co-ownership issues

EMMA CHAMBERLAIN

14:55 COFFEE

15:15 A TAX CASES UPDATE FOR THE PRIVATE CLIENT ADVISER

ALUN JAMES

16:15 RESIDENCE AND DOMICILE – A REVIEW OF THE CHANGES

- Recent cases on residence and foreign domicile – HMRC lines of enquiry, how to prepare properly and common problems
- An update on the new deemed-dom rules – the 16 year rule and losing deemed-dom status
- The effect of the new rules on deemed doms – personal and trust income and gains
- Rebasing and cleansing

EMMA CHAMBERLAIN

17:15 CHAIRMAN'S CLOSING REMARKS AND FINAL QUESTIONS

ALUN JAMES

17:30 CONFERENCE CLOSE



Pre-book your question with one of the speakers

Our conferences not only give you the chance to hear what some of the leading experts have to say, but also to put your own questions to them in advance. Our speakers are encouraged to allow time to take questions from delegates and answering interesting questions from practitioners can add to the overall experience for both speakers and delegates alike. If you have a specific question you would like to put to one of the speakers please email your question to info@longmark.co.uk at any point following your booking. We will then ensure that this is passed on to the relevant speaker who will deal with the question at the end of their session.

For more information on this and forthcoming

WHO ARE WE? LONGMARK TAX CONFERENCES LTD. Registered Office: Grove House, Back Rowarth, Glossop, Derbyshire SK13

Meet the Speakers

LONGMARK
TAX CONFERENCES LTD

ALUN JAMES

Alun James is a barrister specialising in all areas of tax and VAT, particularly in the corporate sphere. He advises regularly in relation to reconstructions and buy-outs, and often assists with applications for clearance. He has been co-author of *Bramwell on Taxation of Companies and Company Reconstructions* (Sweet & Maxwell) since 1991. As well as his Chambers at Temple Tax Chambers, Alun is also a member of Exchange Chambers, Liverpool and Manchester.

CHRIS WHITEHOUSE

Chris Whitehouse is a barrister practising at 5 Stone Buildings, Lincoln's Inn. He is the co-author of *Dymonds Capital Taxes* together with a number of other publications about pre-owned assets, trust planning and other capital tax issues.

JOHN WOOLLEY

John is a director of Technical Connection, a firm who have supplied tax and technical advice within the financial services sector for the last 27 years.

John has a number of legal and tax qualifications and has been involved in financial planning in the financial services sector for the last 30 years. He regularly contributes articles on tax planning to various journals as well as making guest attendances as a speaker at financial services and tax conferences.

John's experience and technical knowhow have made him an invaluable first point of contact for many clients of Technical Connection.

EMMA CHAMBERLAIN

Emma Chamberlain is a barrister practising at Pump Court Tax Chambers and a fellow of the Chartered Institute of Taxation (CIOT). Emma specialises in taxation and trust advice for private clients particularly inheritance tax, capital gains tax and taxation of foreign domiciliaries.

Formerly chair of the CIOT Succession Taxes Committee and a member of the STEP Technical Committee, she received the 'outstanding achievement award' at the STEP Private Client Awards 2006. She is the co-author of *Dymonds Capital Taxes* together with a number of other publications about pre-owned assets, trust planning and other capital tax issues.

She is also co-author of Mirrlees report IFS "Wealth and Wealth Transfer taxes" OUP 2009, an annual contributor to *Bloomsbury's* (formerly *Tottel Publishing*) *Revenue Law* and writes articles on capital taxation in a number of technical journals including *Taxation*, *Private Client Business* and *British Tax Review*.

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Catherine Desmond
Smith Cooper

"As always excellent content and high quality speakers. Good range of subject matter."

Rebecca Durrant
Crowe Clark Whitehill

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Ian Roberts
The TACS Partnership

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6ED Tel: 0845 260 1057 Email: info@longmark.co.uk Directors: Mark Fink BA ACA CTA Mike Longman BA FCA CTA Co. Reg. No. 5601421

REGISTRATION

Payment Details

For payments received by 4th October 2017:

- ☐ £445 + VAT (£534) per delegate
- ☐ £1,335 + VAT (£1,602) (4 for the price of 3)

For payments received after 4th October 2017:

- ☐ £495 + VAT (£594) per delegate
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Please complete, detach and send to the Bookings address (below right)

ADMINISTRATION

Venue

The Village Hotel, Leeds South – close to Junction 28 M62

Fee

Your fee includes attendance, refreshments, lunch and paper documentation. It is a condition of the booking that the fee is payable in advance. Once payment has been received a VAT receipt will be sent. Payment must include VAT.

Our confirmation of your booking

All bookings will be acknowledged in writing within 21 working days of their receipt and joining instructions (final conference details and a venue location map) will be sent out to delegates approximately two weeks before the event. Please telephone immediately:

- if you have not received written acknowledgement of your booking within four weeks of sending it:
- if you have not received your joining instructions five days before the event.

Special needs

If you have any special needs or particular dietary requirements, we are happy to help where possible. Please contact us on the enquiry numbers below with details.

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A certificate of attendance is available on request, following your attendance at this conference, as a record of your training and development. Longmark Tax Conferences are SRA accredited CPD providers (Ref: DNH/LTCL). This conference carries 6 CPD hours.

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Documentation sale

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