



LONGMARK
TAX CONFERENCES LTD

THURSDAY 8th NOVEMBER 2018

**The Annual London
Practical Tax
Planning Conference
for wealthy individuals and SMEs**

VENUE: Lord's Cricket Ground, London

CONFERENCE SPEAKERS

Chairman and Speaker:

Andrew Thornhill QC, Pump Court Tax Chambers

Speakers:

Philip Ridgway, Temple Tax Chambers

Andrew Rainford, Indicator – FL Memo

David Bowes, Bruce Sutherland & Co

Alastair Kendrick, AK Employment Tax Services

Alun James, Temple Tax Chambers

CONFERENCE TOPICS

- Entrepreneurs' relief – 10 years old now so what are the key issues?
- Share valuation tips and traps
- EIS and the venture capital reliefs – traps and planning opportunities
- Employment tax update
- The developing regime for the taxation of UK property
- Family companies – keeping and developing them



**4 Delegates for the
Price of 3**

Programme: Thursday 8th Nov 2018

9.00 REGISTRATION AND COFFEE

9.30 Chair's opening address

ANDREW THORNHILL QC

9.35 Entrepreneurs' relief – 10 years old now so what are the key issues?

- Paper for paper
- Earn-outs - *Marren v Ingles*, ascertainable consideration and warranties
- Satisfying the conditions – share capital, voting rights and the employee / officer test
- ER cases
- Liquidations, the TAAR and surplus cash
- Single contract and multiple completions – solution or problem?

PHILIP RIDGWAY

10.35 COFFEE

10.55 Share valuation tips and traps

- EIS and IHT
- Turning death into a CGT advantage
- Package valuations
- Disappearing value on death
- Disappearing value during lifetime
- Power adhesives – strategy coming unstuck

- Growth and alphabet shares
- ESOTs
- SIPs
- Dealing with SAV

DAVID BOWES

11.55 EIS and the venture capital reliefs – traps and planning opportunities

- Planning with EIS and common mistakes
- Latest development and updates

ANDREW RAINFORD

12.55 LUNCH

13.55 Employment tax update

- IR35 – 'off payroll' working in the public sector and its proposed introduction into the private sector
- Employment status - other issues including agency workers, umbrella companies and some recent cases
- Termination payments – the new rules
- Salary sacrifice – practical issues for 'grandfathered' arrangements

ALASTAIR KENDRICK

14.55 COFFEE



What recent delegates have said about our

“Excellent, very worthwhile course, as ever.”

Anita Etheridge, PKF Francis Clark

“Very useful and entertaining conference; the speakers were all of a very high calibre and the material was very relevant for my day to day work”

Helen Barnett, Bircham Dyson Bell

15.15 The developing regime for the taxation of UK property

- Current position in outline: NRCGT for 'residential' property and extended territorial scope of UK tax on dealing /developing in the UK
- NRCGT for all property as from 6 April 2019: the new regime, direct and indirect disposals, re-basing etc
- The overlap with the transactions in UK land provisions
- The significance of corporation tax in April 2020
- SDLT and SD aspects
- Withholding tax and the Court of Appeal decision in *Ardmore Construction*

ALUN JAMES

16.15 Family companies – keeping and developing them

- Preserving family companies for the next generation
- Organising employee participation
- Providing for retirement – some new thinking
- Re-structuring to take out surplus assets
- Sales and liquidations

ANDREW THORNHILL QC

17.15 Chairman's closing remarks and final questions

ANDREW THORNHILL QC

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.

conferences...

“An extremely useful course.”

Allan Holmes, Saffery Champness

“Overall high quality lecturers and content.”

Steve Andic, MHA Machtyre Hudson

“Top speakers & coverage of relevant topics, extremely useful. Also convivial atmosphere with networking opportunities.”

Charlotte Black, Farrer & Co.

Meet the Speakers

ANDREW THORNHILL QC

Andrew has extensive experience across the full range of tax law, with special emphasis on employee benefit trusts, employee remuneration, share schemes, inheritance tax/capital gains tax planning and litigation.

PHILIP RIDGWAY

Philip Ridgway has a broad commercial experience having previously worked in a firm of solicitors and been a tax partner for 8 years at Deloitte. He advises on all areas of Revenue Law. Philip is the co author of *Butterworths Tax Indemnities and Warranties*.

ANDREW RAINFORD

Andrew Rainford is a tax editor for *Indicator – FL Memo*, which produces topical newsletters and technical content – particularly for accountants, tax advisers, business owners and human resources departments. He is the current editor-in-chief of the newsletter “Tax for professionals”, and the author of the book ‘*Enterprise Investment Scheme, and other venture capital reliefs*’ – published by *Claritax Books*.

DAVID BOWES

Prior to joining Bruce Sutherland & Co in 2009, David worked for 13 years in what is now HMRC’s Shares and Assets Valuation section and then held senior roles in a number of major accounting firms.

David has a wide experience of valuations for all sizes of business (and intangible assets) and for a variety of different purposes. He has acted as a single joint expert and provided expert evidence in court in both tax and civil cases. As well as speaking regularly and contributing expert opinion in the press and on the

BBC radio, he is the author of valuation articles in leading professional publications including Lexis Nexis accounting and tax publications and he is the author of *Tolley’s Practical Share & Business Valuations*.

David is a Fellow of the CIOT and a member of both the Expert Witness Institute and the Academy of Experts. He is also a Council Member of the Society of Share and Business Valuers and represents the CIOT on various forums and technical groups and the HMRC Employment Related Securities Valuation sub-group.

ALUN JAMES

Alun James is a barrister specialising in all areas of tax and VAT. He has been advising owner-managed businesses and their owners on all aspects of their business and personal tax planning for over 20 years. 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.

ALASTAIR KENDRICK

Alastair is an employment tax specialist who is a former HM Inspector of Taxes. On leaving the Revenue in 1989 he worked for nearly 17 years in the big 4 (KPMG and EY) having national responsibility for employment tax matters. On leaving the big 4 in 2005 Alastair worked for a number of smaller practices and had partner responsibility for employment taxes.

He is considered a leading specialist on status, IR35 and company car taxation. He is a frequent writer and commentator on tax matters. He also comments on tax in the media eg Newsnight and Moneybox. He wrote the chapter in Bloomsbury’s tax investigation manual on employer compliance issues.



For more information on this and forthcoming events log on to www.longmark.co.uk



Who are we?

LONGMARK TAX CONFERENCES LTD.

Registered Office: Grove House, Back Rowarth, Glossop, Derbyshire SK13 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 22nd Sept 2018:

- £495 + VAT (£594) per delegate
- £1,485 + VAT (£1,782) (4 for the price of 3)

For payments received after 22nd Sept 2018:

- £545 + VAT (£654) per delegate
- £1,635 + VAT (£1,962) (4 for the price of 3)

We are not able to issue a VAT invoice until we receive full payment and we must receive both a completed booking form and payment by 22nd September to qualify for the reduced fee.

Our account details are as follows:

Santander UK PLC

Account number: 0430 4217

Sort code: 09 01 50

Please email the completed booking form to info@longmark.co.uk

DELEGATE DETAILS

DELEGATE 1

Name:

Email:

DELEGATE 2

Name:

Email:

DELEGATE 3

Name:

Email:

DELEGATE 4

Name:

Email:

CONTACT DETAILS

Firm Name:

Name:

Position:

Address:

Town:

Postcode:

Tel:

Email:

I understand that this booking is subject to the cancellation terms set out in this brochure.

AUTHORISED SIGNATURE:

.....
(All bookings must be signed)

VAT No. 869135491

Administration

VENUE

Lord's Cricket Ground, St John's Wood, London NW8 8QN

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.

CERTIFICATE OF ATTENDANCE / CPD INFORMATION

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.

CANCELLATIONS

A refund of fees will be made only for cancellations received in writing at least 21 days before the event (less a 25% cancellation fee to cover administration costs). No refunds will be made for cancellations received within 21 days of the event and failure to attend after confirming a booking will be subject to the same terms. A substitute delegate will be accepted at any time before the event.

DOCUMENTATION SALE

If you are unable to attend the conference but would like to purchase a set of the conference documentation (price £150 - zero VAT) please call us on **0845 260 1057** or e-mail info@longmark.co.uk. Your notes will be dispatched within 5 working days after the event.

SPONSORSHIP OPPORTUNITIES

If you would like details of bespoke sponsorship packages for this and future conferences, which can be tailored to your company's specific requirements, please call **Mike Longman** or **Mark Fink** on **0845 260 1057** or e-mail sponsorship@longmark.co.uk.

Booking and Enquiries

ENQUIRIES:

Please call **0845 260 1057** or email info@longmark.co.uk

BOOKINGS:

If paying by cheque, please send your completed form and cheque to:

Longmark Tax Conferences Ltd, Grove House, Back Rowarth, Glossop, Derbyshire SK13 6ED