Autumn Residential Tax Update Conference

University of Warwick
7-9 September 2018

www.tax.org.uk/artuc2018

Lecture topics include:

• Robert Jamieson’s IHT Bulletin
• Problem areas for non-residents and foreign domiciliaries – a brief overview
• Topical SDLT issues for tax advisers
• Personal service companies – do they still have a future?
• Termination payments squeezed
• Company law update for tax practitioners
• Partnership tax update
• Getting ready for MTD
• Recent tax cases – practical learning points?

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DISCOUNT for three or more delegates attending from the same firm

OPEN to non members
Friday 7 September 2018

14.30-14.35
Introduction by conference chairman
Robert Jamieson MA FCA CTA (Fellow) TEP, Mercer & Hole

14.35-15.35
Robert Jamieson’s IHT Bulletin
Robert Jamieson MA FCA CTA (Fellow) TEP, Mercer & Hole
• HMRC’s guidance on IHT and DOTAS
• Recycling business relief
• Vigne, Ross and other recent cases
• Can multiple trusts still play a useful part in IHT planning?

15.35-16.05
Tea

16.05-17.05
Problem areas for non-residents and foreign doms – a brief overview
Emma Chamberlain OBE LLM CTA (Fellow) Barrister, Pump Court Tax Chambers
• Non-residence – some areas of enquiry from HMRC
• Deemed domicile rules – common misconceptions and traps to avoid
• When to leave in order not to be classified as deemed domiciled
• Residence and domicile enquiries – how to deal with them effectively
• Trust protections and tainting
• Strategies for future planning for foreign doms
• Gifts to non-relevant persons

17.10-17.25
Short presentation

17.30-18.30
Working Session 1 based on lectures by Robert Jamieson and Emma Chamberlain

19:45
Drinks followed by dinner

Saturday 8 September 2018

9.15-10.15
Topical SDLT issues for tax advisers
John Feaster CTA TEP LLB Solicitor, Schofield Sweeney LLP
• SDLT rates and mixed use property
• MDR and overpayment relief claims
• First-time buyer relief
• Devolution of SDLT
• Partnerships

10.15-10.45
Coffee

10.45-11.45
Personal service companies – do they still have a future?
Rebecca Benneyworth MBE BSc FCA, Rebecca Benneyworth & Co
• Off-payroll working rules – an update and review
• IR35 developments – but are these still relevant?
• Review of working practices in a modern economy – the recommendations of the Taylor review and the next steps taken
• A “full and open public debate”?

11.50-12.50
Working Session 2 based on lectures by John Feaster and Rebecca Benneyworth

13.00-14.30
Lunch

14.30-15.30
Termination payments squeezed
Jeremy Mindell BA (Hons) CTA, Primondell Ltd
Finance Act 2018 enacted the biggest change in the treatment of termination payments in over three decades—and not necessarily to the taxpayer’s advantage!
The changes include:
• Making all PILON payments taxable
• The near-abolition of Foreign Service Relief
• Restriction on tax-free payments outside the £30,000 limit
In April 2019, Class 1A NICs are due to be introduced on payments above £30,000. In particular, the change to the treatment of PILON payments will cause employers additional work as they will have to work out new figures, namely, the Relevant Termination Award (RTA) and the Post-Employment Notice Pay (PENP).

Jeremy will take the conference through:
• The new rules
• Computations required
• Interactions with employment law
• Some remaining planning points

15.30-16.00
Tea

16.00-17.00
Company law update for tax practitioners
_Catherine Gannon, CTA Solicitor, Managing Partner, Gannons_

18.45
Small practices meeting including drinks

19.30
Drinks for other delegates

20.00
Dinner with guest speaker, Jennie Bond, Broadcaster and journalist

**Sunday 9 September 2018**

9.15-10.15
Partnership tax update
_Paul Howard BA FCA CTA (Fellow)_
Paul will review some of the more problematic and some new issues in relation to tax provisions affecting partnerships and LLPs, including:
• Unravelling mixed partnerships
• Loans to participators in close companies and partnerships
• Capital gains tax:
  – entrepreneurs’ relief
  – issues with Statement of Practice D12
• Sideways loss relief
• Consultation on limited partnerships – what are the implications?
• Recent reforms of partnership tax – Schedule 6 Finance Act 2018

10.20-11.20
Getting ready for MTD
_Richard Wild, CTA ATT ACA, Head of the Tax Technical Team, Chartered Institute of Taxation_

The session will cover:
• MTD for VAT – a look at the requirements, how the pilots are going and how to prepare clients
• MTD for Income Tax Self-Assessment – a look at the pilots and what’s ahead
• MTD for companies / complex businesses – what do we know?
• MTD for individuals – recent and forthcoming changes
• Agents – how to help yourselves and help your clients

11.20-11.50
Coffee break

11.50-12.50
Recent tax cases – practical learning points?
_Keith Gordon MA (Oxon) FCA CTA (Fellow) Barrister, Temple Tax Chambers_
• Discussion of some recent cases relevant to tax practitioners
• What were the cases about?
• Did the Court/Tribunal reach the right decision?
• What are the chances of the case being argued further?
• What does it mean for your clients?

12.50
Close of conference
All conference registration fees are inclusive of en suite accommodation, meals and conference materials.

Early bird fee – £535.00, if booked on or before 31 July 2018. £590.00 from 1 August 2018.

If three or more delegates are attending from the same firm and booking together, there is a discount of £30 for each delegate.

I wish to attend the Autumn Residential Tax Update Conference at the University of Warwick, on 7-9 September 2018

(please tick as appropriate):

☐ Please charge the below debit/credit card for £535.00/£590.00 *
☐ I enclose a cheque for £535.00/£590.00 *

* Delete as appropriate

First name: ____________________ Surname: ____________________ (Mr/Mrs/Miss/Ms)

This is how your name will appear on the name badge and delegate list

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: ____________________

Job title: ____________________ Membership number: ____________________

Telephone number: ____________________ Email address: ____________________

Joining instructions and further details of the event will be sent by email only

Would you like to volunteer 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 ☐

How would you like to receive your conference materials?

Hard copy ☐ Soft copy ☐

Would you like to attend the meeting for those working in small practices on Saturday 8 September?

Yes ☐ No ☐

After the last conference session on Sunday 9 September, lunch is available for those that wish to stay; would you like to stay for lunch?

Yes ☐ No ☐

Please specify any special requirements that you want us to make note of here:

(e.g. disabled access, dietary requirements, etc.)

☐ I have read the booking conditions and agree to abide by them. Signature: ____________________

Book online at www.tax.org.uk/artuc2018 or complete booking form below

I authorise the CIOT to debit my debit/credit card with the sum of £ _______.

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Card number: ___________ ___________ ___________ ___________

Valid from: ___________ ___________ Expires: ___________ ___________

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Switch only ☐ Last three digits on reverse of card ☐

Name on Card ____________________ Signature: ____________________

(in BLOCK CAPITALS)

Please book at www.tax.org.uk/artuc2018 or return to Lisa Drakley, Assistant Head of Member Services (Events), events@ciot.org.uk

Booking Conditions

If you wish to cancel your 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 full fee paid 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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