

# Residence and Domicile under the New Government

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25th September 2015 • Grange Tower Bridge Hotel, London



Patrick Way QC  
FIELD COURT  
TAX CHAMBERS

Simon McKie  
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# Residence and Domicile under

## 9.30 Chairman's Introduction



Simon McKie  
Chairman  
**MCKIE & CO**

## 9.40 Avoiding or Relinquishing UK Residence

*Although the statutory residence test is intended to make the determination of an individual's residence easier than it was before 2013, it does not mean that attempts to become or stay non-resident will always prove successful. Furthermore, problems can often come to light only when it's too late. And, just to add insult to injury, a well-planned year of non-residence can be undermined by poor planning (or record keeping) in an earlier year. This session will highlight some of the potential pitfalls that can arise and why it is imperative that advisers warn their clients to seek regular advice if they wish to avoid being inadvertently found to be UK-resident. In particular, the session will highlight the traps inherent in:*

- Automatic tests of residence
- Application of the ties and day counts tests
- Split-year rules



Keith Gordon  
Barrister  
**TEMPLE TAX CHAMBERS**

## 10.20 Managing Remittances under the Current Domicile Regime and Preparing for the New 2017 Regime

### Current rules

- Segregated accounts
- Offshore transfers to clean out income and gains
- Splitting out capital gains and residue
- Useful structures
- Preparing for becoming UK resident
- Watching dividend traps producing foreign source income
- What is clean capital

### 2017 regime

- Preparing for the new regime
- Getting your excluded property trusts in place beforehand
- Dealing with structures holding real estate
- How the new regime is a nightmare for non-resident non doms with UK property investments
- Looking out for s.720- how will it work in the new regime
- General planning campaign



Patrick Way QC  
Barrister  
**FIELD COURT TAX CHAMBERS**

11.00 Coffee

## 11.15 Intra-UK Residence

- The growing importance of intra-UK residence
- Defining Scottish and Welsh taxpayers
- Interaction
- Close connection
- Anomalies
- A 'place of residence'
- 'Living in'
- Relationship to the UK SRT
- Day counting
- Day counting exceptions
- Practical implications



Simon McKie  
Chairman  
**MCKIE & CO**

## 11.55 Changing One's Country of Work



Rebecca Murray  
Barrister  
**TEMPLE TAX CHAMBERS**

# the New Government

## 12.40 Questions & Answer Session



Simon McKie  
Chairman  
**MCKIE & CO**



Patrick Way QC  
Barrister  
**FIELD COURT TAX CHAMBERS**



Rebecca Murray  
Barrister  
**TEMPLE TAX CHAMBERS**



Keith Gordon  
Barrister  
**TEMPLE TAX CHAMBERS**

1.00 Lunch

## 2.00 Practical Issues on Immigration

*The immigration rules have undergone major changes in the last year. This session will provide an overview of immigration routes available for High-Net-Worth individuals and will look at:*

- Practical issues for an applicant under the Tier 1 Investor Visa.
- Potential pit-falls
- Applicant's UK tax position



Pedro Gemal  
Solicitor, Immigration  
**BURGES SALMON**

## 2.40 Temporary Non-Residence

*This session will consider the implications for income tax and capital gains tax for those individual who become non-resident but resume UK residence within the specified period and fall within the temporary non residence rules:*

- Income tax
  - Period of absence
  - Types of income affected
- Capital gains tax
  - Period of absence
  - Gains affected
- The effect on the remittance basis
- The legislation and the guidance from HMRC



Peter Vaines  
Partner  
**SQUIRE PATTON BOGGS**

*"This conference provided an excellent opportunity to catch up on current issues around the world in trusts/tax work. The quality was very high and very enjoyable. Best one of its kind I've ever attended, thank you!"*

**Farrer & Co**

3.20 Tea

## 3.40 Handling Enquiries into Residence and Domicile

- Current trends in when and how enquiries into residence and domicile arise
- Dealing with the enquiry
- Marshalling issues of fact and law
- Negotiations with HMRC and the impact of the litigation and settlement strategy
- Alternative dispute resolution
- Preparing for the tribunal



James Bullock  
Partner, Head of Litigation & Compliance  
**PINSENT MASONS**

## 4.30 Questions & Answer Session



Simon McKie  
Chairman  
**MCKIE & CO**



Peter Vaines  
Partner  
**SQUIRE PATTON BOGGS**



Pedro Gemal  
Solicitor, Immigration  
**BURGES SALMON**



James Bullock  
Partner, Head of Litigation & Compliance  
**PINSENT MASONS**

4.55 Chairman's Summation & Close of Conference

5.00 Drinks Reception

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FKW52997  
25th September 2015

Grange Tower Bridge Hotel  
45 Prescott St  
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