

THURSDAY 26th NOVEMBER 2015

Accredited by the SRA – 6 hours CPD credit

The North West

Practical Tax Planning Conference

for wealthy individuals and SMEs

VENUE: Bolton Whites Hotel, The Macron (formerly Reebok) Stadium, Bolton

CONFERENCE SPEAKERS

Chairman and Speaker:

Patrick Way QC

Barrister, Field Court Tax Chambers

Speakers:

Alun James

Barrister, Temple Tax Chambers

Anne Fairpo

Barrister, Temple Tax Chambers

Caroline Fleet

Director, Gabelle LLP

Harriet Brown

Barrister, Tax Chambers, 15 Old Square

CONFERENCE TOPICS

- Company reconstructions and reorganisations
- Intellectual property tax following the 2015 Finance Acts
- DOTAS and APNs – where are we now?
- Recent tax cases – a view from the bar
- Property taxes – a review of the recent changes
- Private client tax



**4 DELEGATES FOR
THE PRICE OF 3**

The North West Practical Tax Planning Conference for wealthy individuals and SMEs

Programme: Thursday 26th November 2015

- 08:45 REGISTRATION AND COFFEE
- 09:30 CHAIR'S OPENING ADDRESS
PATRICK WAY QC
- 09:40 COMPANY RECONSTRUCTIONS AND REORGANISATIONS
- The different methods of reconstruction: the pros and cons
 - Re-basing via s179 and s139 TCGA
 - Minimising SDLT on land in a partition
 - Reduction of capital reconstructions
 - Recent clearance issues: "toxic" companies, reconstructions ahead of a sale, utilising fundamental change of ownership exemption for s684 ITA
- ALUN JAMES
- 10:45 COFFEE
- 11:05 INTELLECTUAL PROPERTY TAX FOLLOWING THE 2015 FINANCE ACTS
- The incentives, and practical points for claiming:
 - what's available now for R&D?
 - the patent box: wither, or whither?
 - Impact of the 2015 budgets on IP
 - amortisation issues
 - Likely impact of international tax discussions (BEPS etc) on UK's approach to IP tax
- ANNE FAIRPO
- 12:05 DOTAS AND APNs
- DOTAS**
- The comparative test
 - Hallmarks
 - Can I be caught by DOTAS but not the GAAR?
- APNs**
- What are they?
 - Can I appeal?
 - What about judicial review?
 - What if I only signed up to DOTAS to be on the safe side?
- Generally
- Where are we now?
 - What about film schemes?
- PATRICK WAY QC
- 13:05 LUNCH

- 14:05 RECENT TAX CASES – A VIEW FROM THE BAR
ALUN JAMES
- 15:05 COFFEE
- 15:20 PROPERTY TAXES – A REVIEW OF THE RECENT CHANGES
- Changes and options for buy to let landlords
 - Structuring for property development including
 - Changes to entrepreneurs' relief
 - Diverted profits tax
 - Conversion e.g. under PD rights
- CAROLINE FLEET
- 16:20 PRIVATE CLIENT TAX
- The IHT residence NRB
 - An IHT case update, including *RCC v Tager, Loring v Woodland Trust* and *Routier v RCC*
 - Developments in deeds of variation
 - An update on IHT and DOTAS
 - Principal private residence relief – where are we now?
- HARRIET BROWN
- 17:20 CHAIRMAN'S CLOSING REMARKS AND FINAL QUESTIONS
PATRICK WAY
- 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

PATRICK WAY

Patrick Way QC has strong advocacy and advisory practices. He has successfully represented clients at all levels of the UK court system and he acts for both taxpayer and HMRC alike in cases where the tax at stake may run into hundreds of millions of pounds. He has also advised on some of the biggest UK takeovers. His clients include major corporates as well as famous celebrities, charities, wealthy individuals and businesses of all types whom he has advised in relation to virtually every form of UK tax. Chambers Guide 2015 says of him "One of the things that is refreshing is that he is very good at reassuring clients. He creates an aura of trust." Described by Accountancy Age as "the tax barrister to the stars" he has been listed in Accountancy Age's Top 50 Financial Power List and has been The Times' Lawyer of the Week and Counsel magazine's Barrister of the Month. He has written and edited books and chapters on the taxation of commercial transactions including in particular the taxation of corporate groups, on joint ventures, the Business Expansion and Enterprise Investment Schemes, inheritance tax and capital gains tax planning for individuals and on stamp duty and stamp duty land tax. Before being called to the Bar he was a solicitor during which time he was an equity partner in two leading London law firms, first becoming a partner at the age of 31.

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.

ANNE FAIRPO

Anne Fairpo is a barrister at Temple Tax Chambers. Her practice covers UK and international corporate tax planning and disputes, acting for a range of clients from small owner-managed businesses to listed multinationals, with a particular interest in technology businesses. Anne is the author of *Taxation of Intellectual Property*, published by Bloomsbury Professional, and contributes to a number of other publications. She is the Immediate Past President of the Chartered Institute of Taxation.

CAROLINE FLEET

Caroline Fleet is a Director at Gabelle LLP, where she heads up the Property Tax offering. She is a Fellow of the Institute of Chartered Accountants with over 15 years in the profession. Prior to joining Gabelle, Caroline worked at two of the 'Big 4' firms and for the last decade has specialised in advising tax to clients within the real estate industry. Such clients have covered the whole spectrum of real estate ranging from institutional investors, developers to corporates, joint ventures and the collective investments.

HARRIET BROWN

Harriet is qualified to practice in England and Wales and Jersey. She has rights of audience before all courts in both jurisdictions and is recommended in Legal500 as a private client tax practitioner.

Harriet advises taxpayers in relation to UK tax matters. She advises on all direct tax matters for private and corporate clients as well as in the context of trusts and estates, and on indirect tax matters. In addition to advising extensively on traditional private client matters, Harriet has a particular interest in international matters such as double tax treaties, TIEAs, disclosure facilities and conflict of laws issues arising in a tax context.

Harriet also has extensive experience of resolving disputes with HMRC in both direct and indirect tax matters. Her approach is always to give detailed and practical advice from the initial enquiry through to any tribunal hearing. She offers a full service, particularly advising on the conduct and settling of tax enquiries, which often results in a favourable conclusion at an early stage. She can advise and act in all forms of alternative dispute resolution with HMRC, as well as in traditional litigation.

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David Blake
The TACS Partnership

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Manchester

"Should only attend if you want to be a better tax adviser."

Gordon Stevenson
Wylie & Bisset

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REGISTRATION

Payment Details

For payments received by 24th October 2015:

- £425 + VAT per delegate (£510)
- £1,275 + VAT (£1,530) (4 for the price of 3)

For payments received after 24th October 2015:

- £475 + VAT per delegate (£570)
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ADMINISTRATION

Venue

Bolton Whites Hotel, The Macron Stadium, Burnden Way, Lostock, Bolton, Greater Manchester, BL6 6JW

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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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

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