








## Preparing for the 'D' Day

London, UK, Venue TBC

<http://www.ibc-events.com/offshoretaxation/>

Offshore Taxation: Preparing for D-Day (Non-dom day 6/4/2017) Revolutionary Changes Now - Tuesday 15 March 2016	
09:00 - 09:30 <b>Registration</b>	
09:30 - 09:35 <b>Chairman's Opening Remarks</b>	 <p><b>Patrick Soares,</b> Barrister, Field Court Tax Chambers</p>
09:35 - 10:10 <b>Session 1: Getting Near to "D" Day ("Non-Dom" Day (6/4/2017): What The New Non-Dom Landscape Will Look Like</b>	 <p><b>Peter Vaines,</b> Barrister, Field Court Tax Chambers</p>
10:10 - 10:40 <b>Session 2: What Advice are Patrick Soares, Emma Chamberlain and Giles Clarke Giving their Clients Now Before "D" Day</b>	 <p><b>Emma Chamberlain,</b> Barrister, Pump Court Tax Chambers</p>
<ul style="list-style-type: none"> <li>• Non-resident owning existing UK home through a company</li> <li>• Non-resident owning existing let property through a company</li> <li>• Resident non-domiciliary living in an existing home owned through a company and trust structure</li> <li>• Settlor-interested trust owning property lived in by a resident non-domiciliary</li> <li>• Trust whose settlor is dead owning property lived in by resident non-domiciliary</li> </ul>	 <p><b>Patrick Soares,</b> Barrister, Field Court Tax Chambers</p>  <p><b>Gilles Clarke,</b> Author, Offshore Tax Planning</p>
10:40 - 11:30 <b>Session 3: This is how the Non-Dom Must Hold His or Her UK House Following the Proposed "Company See-Through" Rules Effective from April 2017</b>	 <p><b>Gilles Clarke,</b> Author, Offshore Tax Planning</p>  <p><b>Emma Chamberlain,</b> Barrister, Pump Court Tax Chambers</p>
11:30 - 11:50 <b>Morning Coffee</b>	
11:50 - 12:05 <b>Session 4: IHT DOTAS</b>	



**Emma Chamberlain,**  
Barrister,  
Pump Court Tax Chambers

12:05 - 12:35

**Session 5: Current Problems with the All Pervasive Diverted Profits Tax**

- The treaty problems for land dealers
- Why it is a general anti-avoidance provision in disguise
- The vital let-outs
- Property and the DPT



**Patrick Soares,**  
Barrister,  
Field Court Tax Chambers

12:35 - 13:15

**Session 6: Current Tax Tribunal and Court Decisions Impacting on the Offshore World**

- Barclays Wealth v HMRC (IHT and excluded property)
- Bowring (CGT and capital payments)
- Murray Group Holdings v HMRC (role of protector)
- Hatefo GmbH v Finanzamt Haldensleben and Monitor Audio Ltd v HMRC (definition of small and medium sized enterprise)
- Wagner-Raith and Van Caster (does the OIG legislation infringe EU law?)



**Gilles Clarke,**  
Author,  
Offshore Tax Planning

13:15 - 14:15

**Lunch**

14:15 - 14:40

**Session 7: The New Transactions in Securities Code and How this Affects Offshore Companies and Distributions to Offshore Settlements and Loans**

- Non-resident companies caught
- Where is the tax advantage?
- Loans
- Remittance and the new code



**Patrick Soares,**  
Barrister,  
Field Court Tax Chambers

14:40 - 15:10

**Session 8: Statutory Residence Test: Current Problem Areas**

- Non residence to escape the domicile charges
- Trust gains
- Split Years
- Temporary non-residence
- Inter and Intra-UK Residence
- Difficult concepts



**Simon McKie,**  
Partner,  
McKie & Co

15:10 - 15:35

**Session 9: The New Recast Business Investment Relief Scheme for Non-Doms Investing in UK Enterprises - will the Changes do the Trick? What of the "D" Changes?**



**Peter Vaines,**  
Barrister,  
Field Court Tax Chambers

15:35 - 15:55

**Afternoon Coffee**

15:55 - 16:20

**Session 10: News from the USA**



**Richard Cassell,**  
Partner,  
**Withers**

16:20 - 16:45

**Session 11: Current Problems Facing Offshore Trustees and Their Underlying Companies**

- Is my anstalt a settlement?
- UK interest source problems
- Voting trusts
- Old settlement gains



**Patrick Soares,**  
Barrister,  
**Field Court Tax Chambers**



**Gilles Clarke,**  
Author,  
**Offshore Tax Planning**

16:45 - 17:15

**Session 12: Common Reporting Standards, Registration and Disclosure in Different Jurisdictions**

17:15 - 17:30

**Session 13: Getting Loans and Other Benefits from Non-Resident Settlements and their Underlying Companies which have s.720 and s.731 Income (Foreign and UK Source) and Capital Gains: Effects of the "D" Day Changes**



**Patrick Soares,**  
Barrister,  
**Field Court Tax Chambers**

17:30 - 17:30

**Close of Conference**