IBC & Patrick C Soares present

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"All speakers were excellent and very knowledgeable in their field"
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101 Ideas for Private Client Tax Planning

A One Stop Shop of 101 Practical Private Client Tax Ideas

Tax Experts & Authors include:

Patrick C Soares
GRAY'S INN TAX CHAMBERS

Chris Whitehouse
5 STONE BUILDINGS

Sean Randall
DELOITTE

Francesca Lagerberg
GRANT THORNTON

David Cohen
NORTON ROSE

David R Harris
PRINCE HENRY'S CHAMBERS

Andrew Shilling
RAWLINSON & HUNTER

Arabella Murphy
MAURICE TURNOR GARDNER

Joseph Field
WITHERS

10 Critical Tax Fields Covered:

10 Top Ideas on National Insurance Contributions (NIC)
- Ensure that all available expenses are claimed against earnings
- Ensure that the earner's status is correct for N.I. purposes
- Ensure that the correct class of contribution is paid on benefits in kind

10 New Unmissable Capital Tax & Estate Planning Ideas
- Secured debts and BPR / APR
- Using a rights issue (Vinton)
- The PET trap and how to avoid it

10 IHT Planning Tips for 2012
- Making tax efficient Wills
- IHT and charitable giving under the Finance Bill 2012
- The pros and cons of normal expenditure out of income

10 Income Tax & Remuneration Planning Ideas
- Converting companies into LLPs
- Service companies and LLPs
- Incorporating businesses and goodwill

10 Planning Ideas for QROPS, QNUPS, EFRBS, ROPS, EBTS & SEBTS
- QROPS and the new rules
- Guernsey v Malta
- QNUPS and the golden section

Tax Planning for Share Schemes & Employee Benefits
- How to avoid PAYE by paying bonuses from overseas company
- From option hell to heaven - swapping unapproved for EMI
- Delivering tax-free receipts to participants in a SIP on a rights issue

10 New Offshore Planning Ideas
- Utilising personal allowances and basic rate-band
- How to secure dividend rates and tax credits on trust distributions
- How to keep a trust "dry"

10 New SDLT and Stamp Duty Planning Ideas
- Lease duty Swayne – strategic idea to avoid lease duty on grant of occupational lease
- Metamorphosis II – corporate reorganisation to switch off group relief clawback
- Partnership trade wraps – strategic idea to avoid SDLT on business sale

10 Ideas for the New Non Dom Tax Rules
- New investment rules – end of the remittance system?
- 45 day rule
- Using the ETC and ESC

10 Top Ideas for Asset Protection
- Cook Islands and Belize
- *South Orange Grove* Structures
- Delaware

Tuesday 26th June 2012, Grange City Hotel, London

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101 Ideas for Private Client T

Dear Tax Practitioner,

The leading tax experts in their fields will share their tax planning ideas with you in a "rapid fire" conference. Idea after idea will be fired at you!

Hot Topics for 2012 include:

- Income Tax & Remuneration Planning
- QROPS, QNUPS, EFRBS, ROPS, EBTS, SEBTS
- Offshore Tax
- Capital Tax & Estate Planning
- New Non Dom Tax Rules
- Asset Protection

Delegates will also receive 200+ pages of detailed notes with each one of the planning points being self-contained and supported by slides where necessary and source material.

We dare you to miss this one!

Patrick C Soares, Barrister
GRAY'S INN TAX CHAMBERS

09:00 Registration & Coffee

SESSION 1

09:30 **New Ideas on National Insurance Contributions (NIC)**

- Ensure that all available expenses are claimed against earnings
- Ensure that the earner's status is correct for N.I. purposes
- Consider whether his status can be genuinely changed to advantage (e.g. form employment to self-employment)
- Consider job-splitting, particularly for lower-paid earners, but beware of potential effect on benefits
- Ensure that the correct Class of contribution (i.e. Class 1 or Class 1A) is paid on benefits in kind
- If an employee is posted temporarily to another E.U. member State, ensure that timely application is made for a certificate of continuing liability
- Ensure that any in-house sick pay scheme can substitute for the statutory scheme, thereby saving compliance costs
- Ensure that all available losses are claimed against profits subject to Class 2 and Class 4 contributions.

David R Harris, Barrister, **PRINCE HENRY'S CHAMBERS**

SESSION 2

10:00 **10 New Unmissable Capital Tax & Estate Planning Ideas**

- Secured debts and BPR / APR
- Using a rights issue (Vinton)
- Planning for the 10 year anniversary
- Adding value to old IIPs
- Dangers with disabled trusts
- The PET trap and how to avoid it
- Joint ownership, GWR and residential property
- Gifting capital: keeping income
- IPDIs and general powers
- PPR relief, elections and "flipping"

Chris Whitehouse, Barrister, **5 STONE BUILDINGS**

SESSION 3

10:30 **10 IHT Planning Tips for 2012**

- Making tax efficient Wills
- IHT and charitable giving under the Finance Bill 2012
- The pros and cons of normal expenditure out of income
- Using pilot trusts
- Business property relief - recent cases and guidance
- How to manage death-bed planning
- Spousal giving when one partner is non-domiciled
- Traps from the transferable nil rate band
- Living with pre-owned assets
- Avoiding care home issues

Francesca Lagerberg, Head of Tax, **GRANT THORNTON**

11:00 Coffee

SESSION 4

11:20 **10 Income Tax & Remuneration Planning Ideas**

- Converting companies into LLPs
- Service companies and LLPs
- Incorporating businesses and goodwill
- Hurdle shares
- Partly paid shares
- Accessing entrepreneurs' relief for sub-5% holders
- Impact of Legal Services Act 2007
- Loans to defer remuneration
- Immigrants to the UK
- Dual employment contracts

Andrew Shilling, Partner, **RAWLINSON & HUNTER**

SESSION 5

11:50 **QROPS, QNUPS, EFRBS, ROPS, EBTS, SEBTS & their Offsprings**

- QROPS and the new rules
- Guernsey v Malta
- QNUPS and the golden section
- EFREBS as ROPS
- "Roll-up" EBTS
- SEBT mark 2
- EBTS metamorphosized into QNUPS
- Non-Personal Portfolio Bonds- the alternative
- Malta and the end-game
- Safe loans

Patrick C Soares, Barrister, **GRAY'S INN TAX CHAMBERS**

SESSION 6

12:20 **Tax Planning for Share Schemes & Employee Benefits**

- How to avoid PAYE by paying bonuses from overseas company
- From option hell to heaven - swapping unapproved for EMI
- Delivering tax-free receipts to participants in a SIP on a rights issue
- How EMI options can be granted over shares in, for example, BP
- Forfeitable v conditional shares
- Restricted escape route for employee-control class
- How not to structure an equity ratchet
- How to avoid a 75 per cent rate of income tax
- Clawback of overpaid PAYE on option exercise
- Elect to avoid post-IPO lock-up trap

David Cohen, Partner, **NORTON ROSE**

12:50 Lunch

"Excellent content with many ideas to take away and apply to client situations. A rewarding day!"

(J Rosenbloom, BTG Tax)

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SESSION 7

14:00 **10 Unmissable Offshore Planning Ideas**

- Utilising personal allowances and basic rate-band
- How to secure dividend rates and tax credits on trust distributions
- How to keep a trust "dry"
- Removing relevant income
- How to prevent OIG's from being relevant income
- Using and losing the CGT annual exemption
- What to do about surplus capital payments
- Surplus payments and death
- Splitting s2(2) amounts
- How to set personal losses against beneficiary gains

Giles Clarke, Author, **OFFSHORE TAX PLANNING**

SESSION 8

14:30 **Randall's 10 New SDLT and Stamp Duty Planning Ideas**

- Subsale deferral – asset idea involving dark subsale that defers the tax point for s.75A
- Lasso – strategic SPV planning, involving granting a long lease to an unconnected company on trust for an SPV
- Corporate deals for exempt investors – particular structure that enables pension funds/charities investors to acquire land via corporate deals before extracting the land and winding up the corporate
- Lease premium deferral – strategic idea to avoid SDLT on grant of long lease
- Lease duty Swayne – strategic idea to avoid lease duty on grant of occupational lease
- Metamorphosis II – corporate reorganisation to switch off group relief clawback
- Acquisition relief – uses acquisition relief to reduce the rate of SDLT on land transactions involved in connected with business sales
- Partnership trade wraps – strategic idea to avoid SDLT on business sale
- LLP incorporation – fact specific asset idea: requires asset to be held by existing partnership
- Share swamping – idea to avoid stamp duty on sale of UK companies and group reorganisations/reconstructions

Sean Randall, Partner, **DELOITTE**

15:00 Coffee

SESSION 9

15:20 **10 Ideas for the New Non Dom Tax Rules**

- New investment rules-end of the remittance system?
- 45 day rule
- Using the ETC and ESC
- EU angle
- The new Remittance Basis Charge
- The new Nominated Income rules and "Parking Income"
- Assets remitted and sold in UK-the new regime
- Currency Gains and planning
- Settlements and underlying companies and the new rules
- New thinking for houses, investment, works of art ; the new package

Arabella Murphy, Partner, **MAURICE TURNOR GARDNER**

SESSION 10

15:50 **10 Top Ideas for Asset Protection**

- Cook Islands and Belize
- *South Orange Grove* Structures
- Delaware
- The *Appendage Approach*
- Creditors and spouses
- Confidentiality
- Protector vetoes
- The *Anderson* victory
- Trust terms
- Innovation in asset protection

Joseph Field, Partner, **WITHERS**

SESSION 11

16:20 **Mystery Tax Planning Tip**

Patrick C Soares, Barrister, **GRAY'S INN TAX CHAMBERS**

16:40 Close of Conference

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Speakers

Patrick C Soares, Gray's Inn Tax Chambers
Patrick C Soares practices at Gray's Inn Tax Chambers, specialising in tax and trust work. He is the author of *Offshore Investment in UK Land: Tax Efficient Structures* and *Non-Resident Trusts*.

Sean Randall, Deloitte
Sean Randall is a director in Deloitte's Stamp Tax Consultancy. He has specialised in stamp tax on major property transactions for a number of years. He is a qualified barrister, Chartered Tax Adviser and member of the Stamp Taxes Practitioners Group, and is the editor of Sergeant & Sims on Stamp Duties

David Cohen, Norton Rose
David Cohen is an employee incentives lawyer based in London and is head of our employee incentives group. He has specialised in the field of employee share ownership for more than 20 years and advises a diverse range of quoted and private companies on all aspects of employee incentives. David has been chairman of the Share Plan Lawyers Group (comprising more than 200 specialists) since he founded the Group in 1988. He is also a member of the Advisory Group set up by the UK Government in March 1999 to work with the Inland Revenue on the development of new employee share schemes.

Francesca Lagerberg, Grant Thornton
Francesca Lagerberg is Head of Tax Office at Grant Thornton and the immediate past-Chairman of the Tax Faculty of the ICAEW. She now chairs its Technical Committee. Francesca writes about tax matters regularly for the professional and national press, including a monthly column in Accountancy magazine and Private Client Practitioner and is co-editor of the annual TAXline Tax Planning. Francesca lectures around the UK on a wide range of tax subjects and is also involved in on-line tutorials, 'pod-casts' and has been on radio and TV. Francesca is a qualified Barrister, Chartered Accountant (Fellow) and a Fellow of the Chartered Institute of Taxation (CIOT).

Christopher Whitehouse, 5 Stone Buildings
Chris Whitehouse is a barrister practising at 5, Stone Buildings, Lincolns Inn where he specialises in private client work. Nationally known as an accomplished lecturer and co-author of Dymond's Capital Taxes and Pre-owned Assets and Tax Planning Strategies, Chris is widely recognised as being at the forefront of the private client field.

Andrew Shilling, Rawlinson & Hunter
Andrew Shilling is a tax partner at Chartered Accountants Rawlinson & Hunter in London, and leads a team of experts who specialise in providing tax services to entrepreneurs and their businesses, and to private companies and their shareholders. Andrew's particular focus is on supporting entrepreneurial businesses from inception through to maturity, by providing pragmatic and practical tax advice to help businesses achieve success, with the overall aim of securing the best long-term result for businesses, their owners, their employees, and for the wider community.

Arabella Murphy, Maurice, Turnor, Gardner
Arabella Murphy specialises in advising wealthy families, trust companies and banks in connection with a range of wealth planning matters, including risk management and dispute resolution. She regularly advises on the creation of trust and corporate vehicles to hold and manage the global assets of international families, including businesses, property, financial assets, yachts, planes and art. She advises private banks on the taxation treatment of their products and services. Arabella is a member of the Society of Trust and Estate Practitioners, the author of "A Practitioner's Guide to Beneficiaries' Actions" and is the co-editor of STEP's Trust Quarterly Review.

Joseph Field, Withers
Joseph Field (based in the Hong Kong office) represents substantial international families on structuring their affairs and estate planning. He also advises financial institutions with respect to the establishment of international trust companies and a wide variety of financial services, particularly with respect to life insurance.

101 Ideas for Private Client Tax Planning

Tuesday 26th June 2012, Grange City Hotel, London

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