

# CPD Courses for Tax Specialists



Spring 2009

- **Advanced NI Issues**
- **Share Incentive Arrangements for the Smaller Company**
- **Company Transactions and Reorganisations**
- **International Corporate Tax Issues**

**Prices from £175 plus VAT**

25% Discount for National Members 10% Discount for Local Members

**Strand Palace Hotel, 372 Strand, London WC2R 0JJ**

[www.mercia-group.co.uk](http://www.mercia-group.co.uk)

# Advanced NI Issues

AM

£175 plus VAT per person  
£285 plus VAT per person (including lunch) if  
also attending pm course

25% discount for national members\*  
10% discount for local training group members\*

## SPEAKER

Jim Yuill, The Yuill Consultancy

Jim specialises in worldwide social security matters with particular emphasis on contributions. He spent more than 20 years in the UK Department of Social Security and more recently 14 years as Director of Social Security Services with one of the Big 4 accountancy firms. He now runs his own social security consultancy business and divides his time between lecturing, writing and advising companies on how to minimise contribution liabilities.

## OBJECTIVES

The course will provide an opportunity to explore some of the more advanced aspects of NI including international issues.

## CONTENT

### Domestic NI issues

- The latest developments incl changes from 6 April 2009
- The introduction of the Upper Accrual Point
- Company Directors – end of year adjustments; loan accounts and written off loans; directors from abroad
- Entertainers and teachers/lecturers and other individuals treated as employees
- Employees with more than one job or who are employed and self employed
- Salary sacrifice - the affects on SMP
- Termination payments
- Tips and gratuities
- The new pension arrangements
- Voluntary contributions

### International Issues

- The EU social security rules and how to take advantage of them; the E101 process; benefit and healthcare entitlements
- Bi-lateral agreements including those with US, Canada and Japan
- Employees going to non-agreement countries
- Employees coming from non-agreement countries
- The make up of the remuneration package, share options, the timing of payments
- HMRC reviews

CPD HOURS: 3

**13 May 2009**

**AM: 9.30am to 12.30pm**

**Strand Palace Hotel, 372 Strand,  
London WC2R 0JJ**

# Share Incentive Arrangements for the Smaller Company

PM

£175 plus VAT per person  
£285 plus VAT per person (including lunch) if  
also attending am course

25% discount for national members\*  
10% discount for local training group members\*

## SPEAKER

David Craddock MA(Oxon) BA(Hons) AFTA,  
The Professional Training Partnership

David has over 18 years experience in the practice of reward management and, in particular, employee share scheme arrangements. David has successfully established share schemes and employee benefit arrangements in several continents as well as in the UK and is recognised as a major contributor to the debate on employee share ownership around the world. David contributes regularly to conferences and seminars all over the world and is the author of a series of papers on employee share ownership.

## OBJECTIVES

The course provides an understanding of current legislation on employee share schemes together with an interpretation of how the legislation can operate to the benefit of small to medium size private companies and their owner-director managers. Their operation with discretionary trust arrangements is also considered. Additionally, the course examines the merits of working with tax-unapproved schemes. Throughout, the course develops the themes for corporate and personal tax planning.

## CONTENT

In particular, the course explains how the Share Incentive Plan and Enterprise Management Incentives provide opportunities for the following:

- The motivation of senior management
- The involvement of employees as a whole
- The shareholder exit with deferral of capital gains tax
- The transfer/issue of shares to employees
- The growing company where there is potential for floatation
- The management buy-out.

The course also refers to share valuation where accuracy is essential for operating the schemes, motivating the scheme participants and obtaining the tax benefits.

CPD HOURS: 3

**13 May 2009**

**PM: 1.30pm to 4.30pm**

**Strand Palace Hotel, 372 Strand,  
London WC2R 0JJ**

Prices exclude VAT.

\*Discounts are available to firms who pay an annual subscription (based upon the size of their practice) to be a national member or local member of a Mercia training group.

# Company Transactions and Reorganisations AM

£175 plus VAT per person  
£285 plus VAT per person (including lunch) if  
also attending pm course

25% discount for national members\*  
10% discount for local training group members\*

## SPEAKER

Philip Ridgway, Barrister, Temple Tax Chambers

Philip is a Barrister and Chartered Tax Adviser practising from Temple Tax Chambers. He has a broad commercial experience having previously worked in a firm of solicitors and been a tax partner for 8 years at Deloitte. He advises on all areas of Revenue Law but has a particular interest in corporate tax including, acquisitions and disposals, reconstructions and demergers and MBOs. Philip is the co-author of Butterworths Tax Indemnities and Warranties and a Council member of the Chartered Institute of Taxation.

## OBJECTIVES

This course will look at the law and practice of a number of corporate transactions and reorganisations looking at the interaction of the new Companies Act provisions with those of the tax legislation including stamp duty and SDLT. It will highlight the practical use to which such transactions can be put in the current economic environment.

## CONTENT

- Reducing share capital without going to court
- Converting to an unlimited company
- Dissolution and ESC C16
- Solvent Liquidations
- Section 110, IA 1986 Reconstructions
- Selling shares and the Substantial Shareholding Exemption

CPD HOURS: 3

**9 June 2009**

**AM: 9.30am to 12.30pm**

**Strand Palace Hotel, 372 Strand,  
London WC2R 0JJ**

# International Corporate Tax Issues PM

£175 plus VAT per person  
£285 plus VAT per person (including lunch) if  
also attending am course

25% discount for national members\*  
10% discount for local training group members\*

## SPEAKER

David Sayers CTA, International Tax Partner, Mazars LLP

David is a specialist International Tax Partner at Mazars. Concentrating on international tax planning for Mazars' European clients, which include 15% of the FTSE Eurofirst 100 companies, he specialises in transfer pricing, cross border corporate structuring, and mergers and acquisitions. David lectures on international taxation issues both in the UK and abroad and speaks fluent French. He also sits on the European Branch Committee of the Chartered Institute of Taxation.

## OBJECTIVES

In this session, David will look in some detail at a range of international issues.

## CONTENT

- Setting up overseas for the first time - what creates a permanent establishment
- Transfer pricing
- Thin capitalisation
- Taxation of foreign profits and double tax relief
- CFC Rules

CPD HOURS: 3

**9 June 2009**

**PM: 1.30pm to 4.30pm**

**Strand Palace Hotel, 372 Strand,  
London WC2R 0JJ**

Prices exclude VAT.

\*Discounts are available to firms who pay an annual subscription (based upon the size of their practice) to be a national member or local member of a Mercia training group.

# Booking Form

Please indicate the number of delegates you would like to attend on the following courses:

13 May 2009

No. of places

**Advanced NI Issues**

@ £175 per person 9.30am to 12.30pm

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**Share Incentive Arrangements for the Smaller Company**

@ £175 per person 1.30pm to 4.30pm

\_\_\_\_\_

**Both of the above courses**

@ £285 per person (including lunch)

\_\_\_\_\_

9 June 2009

**Company Transactions and Reorganisations**

@ £175 per person 9.30am to 12.30pm

\_\_\_\_\_

**International Corporate Tax Issues**

@ £175 per person 1.30pm to 4.30pm

\_\_\_\_\_

**Both of the above courses**

@ £285 per person (including lunch)

\_\_\_\_\_

A total of \_\_\_\_\_ places @ £175 £ \_\_\_\_\_

A total of \_\_\_\_\_ places @ £285 £ \_\_\_\_\_

Less 25% discount for national members £ \_\_\_\_\_

Less 10% discount for local members £ \_\_\_\_\_

Sub total £ \_\_\_\_\_

VAT@ 15% £ \_\_\_\_\_

TOTAL £ \_\_\_\_\_

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**Confirmation: An invoice will be sent as confirmation of your booking (if appropriate).**

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a £25 administration charge. All cancellations must be in writing.

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# Booking is easy...



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