

Capital Taxes Conference

for tax specialists



Trust Planning

Getting Familiar with
Entrepreneurs' Relief

Will Planning Issues

Pre-owned Assets –
Where Are We Now?

Foreign Domiciles and
Residence Issues

**FULL DAY
CONFERENCE £250**

(including lunch) plus VAT per person

£50 for National Members
25% Discount for Local Members

London

19 June 2008

The Hatton, London

Enrol online at www.mercia-group.co.uk

Capital Taxes Conference

19 June 2008

The Hatton, London

Our one day capital taxes conference has been specifically designed for tax specialists who require an in depth knowledge of the issues involved in capital tax planning. With dramatic changes to both capital gains tax and the regime for non domiciles and of course recent changes to inheritance tax, it is becoming increasingly difficult to be fully conversant with the new rules. All sessions will be presented by highly acclaimed speakers who will look at the key changes together with other current issues and enable those attending to give the best possible advice to their clients.

9.30am

Welcome and introduction by conference chairperson

9.35am

Trust Planning

Nicholas Hughes, Chiltern

The fundamental changes in Finance Act 2006 has meant a rethink in the use of trusts over the last two years. This session will look at current issues in the light of these changes and will include:

Inheritance tax:

- Transitional serial interests
- Ten yearly and exit charges
- Excluded property trusts
- Bare trusts
- Planning with existing trusts

Capital gains tax:

- Hold over relief
- Proposed abolition of s77-s79 TCGA 1992 and its impact
- Sub fund elections

11.00am

Coffee

11.20am

Getting Familiar with Entrepreneurs' Relief

Kevin Slevin, Slevin Associates

This session will focus on the practical issues arising out of the new CGT Entrepreneurs' Relief. There is more to Entrepreneurs' Relief than may appear at first sight and Kevin will explore the practical issues which practitioners providing taxation advice need to be aware of.

The topic will be broken down into issues relating to:

- Sole traders
- Partnership issues
- Shares and securities in 'Personal Companies'
- 'Associated Disposals'
- Trust matters

Kevin also will explore transitional issues arising from the introduction of this new relief and highlight some of the anomalies.

12.50pm

Lunch

2.00pm

Will Planning Issues

Emma Chamberlain, Barrister, 5 Stone Buildings

Emma will cover various topical issues in particular the new rules on the transferable nil rate band.

Other areas will include:

- Traps on BPR and APR
- Correct use of the spouse exemption
- Pilot trusts
- Post death planning

2.50pm

Pre-owned Assets – Where Are We Now?

Emma Chamberlain, Barrister, 5 Stone Buildings

This will focus on some of the current issues regarding the implementation of the pre-owned asset rules.

3.20pm

Tea

3.35pm

Foreign Domiciles and Residence Issues

Emma Chamberlain, Barrister, 5 Stone Buildings

In this session Emma will look in detail at the new regime including:

- £30,000 charge
- Remittance basis
- Rebasing
- Offshore income gains
- S87 problems
- Post 12 March capital payments

4.30pm

Close of conference



Mercia is recognised by the ACCA as an approved training provider. All of our courses qualify for CPD hours as required by all UK accountancy bodies.

Speakers

Emma Chamberlain CTA (Fellow)

Emma Chamberlain was for some years a solicitor before being called to the Bar in 1998. She practices at 5 Stone Buildings. She specialises in onshore and offshore tax and trust work for private clients.

Emma is a member of the Society of Trust and Estate Practitioners (STEP) and sits on their Technical Committee. She is also chair of the Chartered Institute of Taxation Succession Taxes Sub-Committee. She is co-editor of Dymond's Capital Taxes; co-author of Pre-Owned Assets and Capital Tax Planning Strategies 2nd edition published December 2005 and Trust Taxation: Planning after the Finance Act 2006 Dec 2006 and Inheritance tax planning: what to do before 6th April 2008 January 2008 all published by Sweet and Maxwell.

Kevin Slevin CTA (Fellow) ATT TEP

Kevin Slevin is a long established taxation consultant providing technical support to accountants in general practice. He is a chartered tax adviser and for 12 years served as a council member of the CIOT. He has lectured extensively on taxation matters to accountants in practice and has written a number of tax publications for practitioners. He is the author of Entrepreneurs' Relief: The Accountant's Guide.

Kevin practices as Slevin Associates mainly providing tax planning and tax dispute resolution services to accountancy practices. Kevin also acts from time to time as an expert witness in relation to tax related negligence claims.

Nicholas Hughes

Nicholas qualified as a solicitor in 1984 (now non practicing) and specialises in inheritance tax and estate planning with a city firm of solicitors for many years before joining Chiltern (now part of BDO) in 1996. He now heads up Chiltern's Estate Planning and Trusts team. He also lectures frequently at tax conferences and writes for the specialist tax journals. He is a member of the Society of Trust and Estate Practitioners.

Venue & Timings

The Hatton, 51- 53 Hatton Garden,
London, EC1N 8HN
Tel: 020 7242 4123

19 June 2008 9.30am-4.30pm

25% discount for Local Members

A 25% discount on the total price will be given to all firms who pay an annual subscription (based upon the size of their practice) to belong to a Mercia training group. This does not include firms who buy season tickets. For further information please contact Sarah Moore.

£50 for National Members

If you have recently enrolled as a National Member firm the cost of attending this conference is £50 per place.

If you have not yet joined as a Local or National Member of Mercia and would like more information please tick the box on the booking form and return it to us, alternatively you can visit our website at www.mercia-group.co.uk for this information.

Booking Form

I would like to book places on the Capital Taxes Conference on 19 June 2008 as follows:

A total of _____ places @ £250	£	
Less 25% discount for Local Members	£	
A total of _____ places @ £50 for National Members	£	
Sub total	£	
VAT @ 17.5%	£	
TOTAL	£	

Contact name

Name of firm

Address

Postcode

Telephone

Email

Please invoice my firm. I understand the usual 28 day credit terms apply

I enclose a cheque for £ _____ made payable to Mercia Group Limited

I would like to receive more information about National/Local membership

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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For further details on this
conference please contact
Kay Sanders on 0116 258 1200



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