STEP UK TAX, TRUSTS AND ESTATES CONFERENCE 2018

Topics include:

- Tax update
- Lifetime giving: tips and traps
- Trust and estate regulation and administration
- Elder law and Court of Protection (COP) - what’s new?
- The international dimension
- Succession strategies for owner managers and dealing with shareholder disputes

Four venues:
4 September, Manchester
21 September, London
2 October, York
16 October, Bristol

SPEAKERS INCLUDE:
Julia Abrey TEP
Withers LLP
John Bunker TEP CTA
Irwin Mitchell Private Wealth
Phineas Hirsch
Withers LLP
Andrew Hubbard
Lexis Nexis
Professor Lesley King TEP
University of Law
Lucy Obrey TEP
Higgs & Sons
Alessia Paoletto
Withers LLP
Peter Rayney TEP FCA CTA (Fellow)
Peter Rayney Tax Consulting Ltd
Bob Trunchion TEP
MacIntyre Hudson Advisory Services LLP
Chris Whitehouse TEP
5 Stone Buildings

Over 760 delegates attended this conference series in 2017; make sure you are one of them this year!

DELEGATE FEE

| STEP Member  | £295 |
| STEP Non-Member | £345 |

This event will count towards an attendee’s CPD requirement to their professional association. For those needing to measure CPD in hours, this event would qualify as 5.5 hours of CPD.

Sponsors include:

Rathbones
Look forward

www.step.org/tte2018
# Conference Programme

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>9.00am</td>
<td>Registration and coffee</td>
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<tr>
<td>9.25am</td>
<td>Chair’s welcome</td>
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<tr>
<td>*9.30am</td>
<td>Tax update</td>
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<tr>
<td></td>
<td>- Consultations on IHT reform</td>
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<td></td>
<td>- Latest cases including Agricultural Property Relief (APR)/Business Property Relief (BPR)</td>
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<td>- Tax planning update</td>
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<td></td>
<td>- Will drafting review</td>
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<td></td>
<td>Chris Whitehouse TEP, 5 Stone Buildings</td>
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<tr>
<td>10.30am</td>
<td>Networking and refreshments</td>
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<tr>
<td>11.00am</td>
<td>Lifetime giving: tips and traps</td>
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<td>The trigger for lifetime giving may be altruism or the wish to save IHT or protect assets against care home fees. This session will look at what can and cannot be achieved and problems for professional advisers. It will include:</td>
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<td>- When gifts should not be made</td>
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<td>- Possible reasons for invalidity</td>
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<td>- Tax issues</td>
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<td>- reservation of benefit</td>
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<td>- Stamp Duty Land Tax (SDLT)</td>
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<td>- the new IHT Disclosure of Tax Avoidance Schemes (DOTAS) Regulations: what can be learned from the HMRC Guidance examples</td>
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<td>- deathbed giving to beat the residence nil rate tax band taper threshold</td>
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<td>John Bunker TEP CTA, Irwin Mitchell Private Wealth (Bristol)</td>
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<td></td>
<td>Professor Lesley King TEP, University of Law (Manchester, York, London)</td>
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<tr>
<td>12.00pm</td>
<td>Trust and estate regulation and administration</td>
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<td>- How the trust register operates</td>
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<td>- The impact of the new data protection regime for personal representatives and trustees</td>
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<td>Lucy Obrey TEP, Higgs &amp; Sons</td>
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<tr>
<td>1.00pm</td>
<td>Lunch</td>
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<tr>
<td>*2.00pm</td>
<td>Elder law and Court of Protection - what’s new?</td>
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<td>- CoP rules and Office of the Public Guardian (OPG) guidance</td>
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<td>- Statutory wills and gifts</td>
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<td>- Attorneys and Deputies - what’s new?</td>
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<td>- Case law update</td>
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<td>- International issues... and Lasting Powers of Attorney</td>
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<td></td>
<td>Julia Abrey TEP, Withers LLP</td>
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<tr>
<td>3.00pm</td>
<td>Networking and refreshments</td>
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<tr>
<td>3.30pm</td>
<td>The international dimension</td>
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<td>Advice for those acquiring property abroad – structuring the purchase/wills etc. Impact of the EU Succession regulation. Advice for non-doms buying UK property.</td>
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<td>Phineas Hirsch, Withers LLP (London, Bristol)</td>
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<td>Alessia Paoletto, Withers LLP (Manchester, York)</td>
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<tr>
<td>4.15pm</td>
<td>Succession strategies for owner managers and dealing with shareholder disputes</td>
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<td>- Succession planning considerations and strategies</td>
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<td>- Buying out shareholders via a purchase of own shares</td>
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<td>- Using the Newco buy-out route to facilitate an exit</td>
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<td>- Demergers for ‘corporate divorce’ scenarios</td>
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<td>Andrew Hubbard, Lexis Nexis (Bristol)</td>
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<td></td>
<td>Peter Rayney TEP FCA CTA (Fellow), Peter Rayney Tax Consulting Ltd (York, London)</td>
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<td>Bob Trunchion TEP, MacIntyre Hudson Advisory Services LLP (Manchester)</td>
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<td>5.00pm</td>
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*Please note at the London conference the 9.30am and 2.00pm sessions will swap places in the programme.*

For further information visit [www.step.org/tte2018](http://www.step.org/tte2018) or email [conferences@step.org](mailto:conferences@step.org)
Julia Abrey TEP
Withers LLP

Julia Abrey is a solicitor and partner in Withers LLP in London heading its multi-jurisdictional elder law and Court of Protection team. She is immediate past chair of STEP’s cross border Mental Capacity Special Interest Group. Julia has a particular interest in cross-border mental capacity matters and advises on estate planning in an international context. Julia is a regular writer and lecturer on elder law topics. She is one of the UK members of the US National Academy of Elder Law Attorneys Inc. A top rated Court of Protection practitioner in Legal 500 and Cottagers 2017. Julia was the STEP Trustee of the Year 2015/16. The Withers elder law team was a finalist for the STEP Vulnerable Client Advisory Team of the Year 2016/17.

John Bunker TEP CTA
Irwin Mitchell Private Wealth

John is Head of Private Client Knowledge Management of Irwin Mitchell Private Wealth and a freelance lecturer. Chair of CIOT’s Succession Taxes Sub-Committee, with over 25 years of experience as a solicitor Chartered Tax Adviser, specialising in wills, trusts, estate and tax planning. He serves on HMRC’s Capital Taxes Liaison Group.

Phineas Hirsch
Withers LLP

Phineas is a senior associate in the private client and tax team. He advises domestic and international individuals and families on their succession and tax planning using wills, trusts and other structures. He has expertise dealing with a wide range of UK and international tax and trust issues and acts for trustees and beneficiaries in relation to the creation, management, and taxation of their trusts. Being a fluent French and Spanish speaker, Phineas has developed significant experience in dealing with foreign assets and estates, working closely with a network of local advisors in the Continent. In this context, he also advises charities and individuals on cross-border probate and succession matters as well as the international tax issues that arise from cross-border legacies and property transactions.

As a member of the firm’s ‘Talent ‘Special Interest Group’, Phineas advises a number of high-profile international sportspersons, managers and models on their global tax and wealth management issues. He has particular knowledge in the analysis of the EU Succession Regulation and its impact in a UK cross-border context. Her dual qualification means that she is able to consider each case from both a civil law and common law viewpoint whilst always maintaining a practical approach.

Alessia Paoletto
Withers LLP

Alessia is a partner in the private client team and tax team. She is a dual qualified Italian lawyer (avvocato) and English solicitor. She regularly advises clients on international succession and trust planning, as well as on cross-border inheritance disputes with an emphasis on the multi-layered interaction between the English conflict of laws system and the Continental rules. She has developed particular knowledge in the analysis of the EU Succession Regulation and its impact in a UK cross-border context.

He is always in demand as a tax lecturer and regularly contributes tax articles to the professional press. Peter is also an author of various books and journals including The Practical Corporate Tax Manual (Cromer) and the very popular Tax Planning for Family and Owner Managed Companies (Bloomsbury Professional). He has won ‘Taxwriter of the year’ at the Taxation Awards an unprecedented three times.

Bob Trunchion MSc TEP FCA CTA
MacIntyre Hudson Advisory Services LLP

Bob is a tax partner with MHA MacIntyre Hudson and is the Head of Tax Training at MacIntyre Hudson Advisory Services LLP (an entity that specialises in providing finance training for lawyers and tax training for accountants). He has a wide range of tax knowledge and lectures on a range of subjects including the tax implications of buying and selling companies, capital tax planning, pensions, probate and trusts. He has been lecturing on tax for MHA for over 25 years and has seen the scope and complexity of tax legislation grow up by more than a factor of 10!

Chris Whitehouse TEP
5 Stone Buildings

Chris Whitehouse is a barrister in practice at 5 Stone Buildings, Lincoln’s Inn where he advises on wills, trusts and capital tax planning generally. He is one of the editors of Dymond’s Capital Taxes; co-author (with Emma Chamberlain) of Trust Taxation (4th Edition 2014); and (with Lesley King) of A Modern Approach to Wills, Administration and Estate Planning (3rd Edition 2015) and Lifetime Tax Planning (2nd Edition 2016). He is a principal contributor to the Settlements, Wills and Gifts volume of the Encyclopedia of Forms and Precedents.
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- Payment must be received in full prior to the conference.
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- Cancellation charges will apply based on the cost of your booking (excluding any card processing fees and/or booking fees previously applied), as shown below.

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☐ London 21 September   ☐ Bristol 16 October

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United Kingdom

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Swift code: BARCGB22