

# STEP UK TAX, TRUSTS AND ESTATES CONFERENCE 2019

Early booking is recommended as venues for this series sell out quickly.

## Topics include:

- Tax update
- Capacity issues for private client practitioners
- Aspects of probate and administration
- Recent decisions on the 1975 Act
- Vulnerable beneficiaries
- Tips and traps in estate and trust administration

## Five venues:

- 3 October, York
- 16 October, Bristol
- 24 October, Manchester
- 11 November, Newcastle
- 27 November, London

## SPEAKERS INCLUDE:

- Richard Dew TEP**  
Ten Old Square
- Simon Douglas**  
5 Stone Buildings
- Professor Lesley King TEP**  
College of Law
- Stephen Lawson TEP**  
FDR Law
- James MacDougald**  
Ten Old Square
- Holly Mieville-Hawkins TEP**  
Enable Law
- Lucy Obrey TEP**  
Higgs & Sons
- Patricia Wass TEP**  
Enable Law
- Chris Whitehouse TEP**  
5 Stone Buildings

670 delegates attended this conference series in 2018; make sure you are one of them this year!

DELEGATE FEE	
STEP Member	£310
Non-Member	£360

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.

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## STEP UK TAX, TRUSTS AND ESTATES CONFERENCE 2019

The autumn series is established as the essential annual update for all STEP practitioners. As usual there will be a general survey of taxation and probate and administration and the work of the Court of Protection. The 1975 Act continues to generate a massive body of case law and issues of mental capacity regularly pose difficulties for advisers. Both topics will be considered and to round off the day there will be a consideration of the pitfalls that can arise during the course of administering trusts and estates. All in all, a tasty menu for the autumn.

### Conference Programme

9.00am	Registration and refreshments
9.25am	Chair's welcome
9.30am	Tax update
	<ul style="list-style-type: none"><li>Recent Business Property Relief (BPR)/ Agricultural Property Relief (APR) cases</li><li>Home loan schemes latest</li><li>Possible changes to Inheritance Tax (IHT)</li><li>Planning and will drafting update</li></ul> <p><b>Simon Douglas, 5 Stone Buildings (Newcastle, London)</b></p> <p><b>Chris Whitehouse TEP, 5 Stone Buildings (York, Manchester, Bristol)</b></p>
10.30am	Networking and refreshments
11.00am	Capacity issues for Private Client Practitioners
	<p>This session will consider capacity issues for private client practitioners in various contexts. In particular it will look at:</p> <ul style="list-style-type: none"><li>What are the appropriate tests of capacity?</li><li>Testamentary capacity</li><li>Capacity to make lifetime gifts or settle assets</li><li>Capacity to marry</li><li>The problem of the incapacitous trustee</li></ul> <p><b>Professor Lesley King TEP, College of Law</b></p>
12.00pm	Aspects of probate and administration
	<ul style="list-style-type: none"><li>Probate fees</li><li>General Data Protection Regulation (GDPR) update</li><li>Is the Residence Nil Rate Band available?</li></ul> <p><b>Lucy Obrey TEP, Higgs &amp; Sons</b></p>
1.00pm	Lunch
2.00pm	Recent decisions on the 1975 Act
	<ul style="list-style-type: none"><li>Fallout from Ilott</li><li>Immediate Post-Death Interest (IPDI) provision</li><li>Reading back for IHT</li></ul> <p><b>Stephen Lawson TEP, FDR Law</b></p>

2.45pm	Vulnerable beneficiaries
	<ul style="list-style-type: none"><li>Role of the Court of Protection</li><li>Special trust tax treatment</li></ul> <p><b>Holly Mieville-Hawkins TEP, Enable Law (York, Bristol Manchester)</b></p> <p><b>Patricia Wass TEP, Enable Law (Newcastle, London)</b></p>
3.30pm	Networking and refreshments
3.50pm	Tips and traps in estate and trust administration
	<ul style="list-style-type: none"><li>Trustees' dispositive powers</li><li>Trust accumulations</li><li>Applications to court for approval of trustees' decisions</li></ul> <p><b>Richard Dew TEP, Ten Old Square (Bristol, Newcastle, London)</b></p> <p><b>James MacDougald, Ten Old Square (York, Manchester)</b></p>
4.45pm	Close

#### WE ARE STEP

STEP is the worldwide professional association for those advising families across generations. We promote best practice, professional integrity and education to our members. Our members help families plan for their futures: from drafting a will or advising family businesses, to helping international families and protecting vulnerable family members.

Today we have 20,000 Members across 96 countries. They include lawyers, accountants and other trust and estate specialists.

For more information about STEP, visit [www.step.org](http://www.step.org) or email [step@step.org](mailto:step@step.org)

For any queries please contact the conference team on +44 (0)20 3752 3700 or email [conferences@step.org](mailto:conferences@step.org)

For further information visit [www.step.org/tte2019](http://www.step.org/tte2019) or email [conferences@step.org](mailto:conferences@step.org)

# The speakers

## Richard Dew TEP

*Ten Old Square*

Richard's practice is focused on Wills, Estates and Trusts and related professional negligence. His practice is predominantly litigation, and he is frequently involved in large and complex claims. He also advises and represents in Court of Protection matters and provides expert advice in respect of tax and tax planning (principally capital taxation).

He is the Chair of the STEP Contentious Trusts and Estates SIG and an elected member of the Chancery Bar Association Committee. He is a member of STEP and ACTAPS and was ACTAPS Contentious Barrister of the Year for 2016. Richard is an editor of Rossdale's Administration of Estates and Parker's Modern Will Precedents and regularly writes and lectures on chancery and private client matters.

## Simon Douglas

*5 Stone Buildings*

Simon practices as a barrister from chambers at 5 Stone Buildings. He advises on all areas of personal tax law as well as the general administration of trusts and estates. Simon is also an Associate Professor in law at Oxford University where he teaches Tax law, Trusts and Property law. He delivers lectures on the topic of "Taxation of Global Wealth" to Oxford graduate students, a course which examines how wealthy individuals are taxed. He also lectures on topics in land law and personal property.

## Professor Lesley King TEP

*College of Law*

Lesley is a former member of the Probate & Estates Committee of STEP, a former member of the Law Society's Wills & Equity Committee and an honorary member of the Association of Contentious Trust and Probate Specialists. She is Professional Development Consultant at the University of Law.

She is co-author of Wills, Taxation and Administration: A Practical Guide; A Modern Approach to Wills, Administration and Estate Planning (with Precedents); A Modern Approach to Lifetime Tax Planning for Private Clients (with Precedents); A Practitioner's Guide to Wills; The Will Draftsman's Handbook; Wills: A Practical Guide; and editor of The Probate Practitioner's Handbook.

She is a contributor to the Wills and Trusts volumes of Halsbury's Laws and the Encyclopaedia of Forms and Precedents and to The Law and Ethics of Dementia.

She is the wills and probate columnist for the Law Society Gazette, and writes and lectures extensively on wills, taxation and related matters.

## Stephen Lawson TEP

*FDR Law*

Stephen is a specialist contentious probate litigator with 35 years' experience. He is a member of ACTAPS, the Step England and Wales Committee and their Worldwide Council. He is a member of the Law Society Wills and Equity Committee and former member of the Law Society Civil Justice Committee. Stephen is the joint author of Testamentary Capacity (OUP) with Frost and Jacoby.

## James MacDougald

*Ten Old Square*

James has a general Chancery practice including litigation, advice and drafting in all of Chambers' core disciplines. He has particular experience of private client work and advises regularly on wills, trust and estate administration, capital taxation, Court of Protection matters, contentious trust and inheritance disputes and family provision claims.

As a litigator, James appears in trust and estate disputes both as sole counsel and as part of a team. He also undertakes property, insolvency and general commercial litigation in the High Court and the County Court. While the majority of his cases are litigated in the English courts, he has also recently been instructed in trust disputes in Jersey, Bermuda and the Bahamas.

## Holly Mievil-Hawkins TEP

*Enable Law*

Holly is a Senior Associate Solicitor at Enable Law, specialising in Mental Capacity law. She has extensive experience making and defending applications in the Court of Protection, and regularly acts where there are concerns of physical or financial abuse. She is a member of the Law Society Wills and Equity Committee, a committee member for South West COPPA, and works closely with the OPG.

## Lucy Obrey TEP

*Higgs & Sons*

Lucy is a partner at Higgs & Sons, Solicitors in the West Midlands. Lucy is a full time practitioner and her case load includes all aspects of Private Client work, focusing on wealth and succession planning. Lucy's expertise in inheritance tax and estate planning, notably for the entrepreneurial client base of the firm, has been recognised in Chambers & Partners and the Legal 500 where she is noted as a leader in her field. Lucy is a member of STEP and sits on its UK Practice Committee. Lucy has recently obtained the Step Advanced Certificate in Family Business advising. She regularly lectures to other professionals on a wide variety of Private Client related subjects including wills and estate administration drawing from her own experiences in practice to give practical and relevant information to her audience.

## Patricia Wass TEP

*Enable Law*

Patricia is a lawyer specialising in Court of Protection work and legal issues relating to the elderly and vulnerable. The early part of her career was spent in Guildford and Peterborough, before returning to Plymouth in 1990, where she worked as a Senior Solicitor and then a Partner for another local firm for 16 years.

Patricia has a background in private client law with over 30 years' experience specialising in the field. She has handled complex cases for the Court of Protection relating to those suffering from birth or acquired brain injury or by reason of the degenerative illnesses of old age.

Career highlights include:

Recognised as a "leader in her field" by Chambers UK Legal Directory 2016

Immediate Past Chair of STEP Worldwide

Acts as Panel Deputy for the Office of the Public Guardian.

## Chris Whitehouse TEP

*5 Stone Buildings*

Chris 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.

## Venues

### 3 October - York

The Principal York  
Station Road  
York, YO24 1AA

### 16 October - Bristol

Bristol Marriott Royal Hotel  
College Green  
Bristol, BS1 5TA

### 24 October - Manchester

Mercure Manchester Piccadilly Hotel  
Portland Street  
Manchester, M1 4PH

### 11 November - Newcastle

Grand Hotel Gosforth Park  
High Gosforth Park  
Newcastle upon Tyne, NE3 5HN

### 27 November - London

Queen Elizabeth II Centre  
Broad Sanctuary  
Westminster  
London, SW1P 3EE

## Cancellation and Amendments Policy

- Payment must be received in full prior to the conference.
- All requests for cancellations and/or transfers must be received in writing.
- Changes will become effective on the date of written confirmation being received.
- 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.

## Conference Bookings

- A full refund minus a GBP 50.00 administration fee will apply if you cancel your place on or before the below deadlines:  
 York – 26 September      Bristol – 9 October      Manchester – 17 October  
 Newcastle – 4 November      London – 20 November
- Cancellation after the above dates or failure to attend - No refund will be given
- Substitutions may be made at any time provided the organisers are notified prior to the conference. Please note that if a non-STEP member attends in lieu of a STEP member the difference in fees will be charged.
- STEP does not permit split registrations and it is essential that each delegate is registered separately for the full event. STEP has the right to refuse entry to the event if these terms are not met.
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- In the event of a change of date or cancellation of an event by STEP, we will endeavour to inform all delegates a week before the event is due to take place, although please be aware that this is not always possible. All event fees paid will be reimbursed in full, or the payment will be transferred in full to another STEP event. STEP shall not accept liability for any consequential loss and shall have no liability to reimburse any other costs that may have been incurred, including travel and accommodation. It is recommended that you seek adequate insurance for such eventualities.

## Registration Fee

The conference registration fee includes participation in the conference, lunches and documentation material, which will be distributed at the beginning of the event. All bookings are considered binding on receipt of the registration form.

## Conference Documentation

If you are unable to attend the conference and would like to purchase a copy of the conference documentation, please email [orders@step.org](mailto:orders@step.org).

## Accreditation

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.

## Disclaimer

It may be necessary for reasons beyond the control of the conference organisers to alter the content and timing of the programme or the identity of the speakers.

## STEP

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## Payment

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### PLEASE INDICATE WHICH VENUE YOU WISH TO ATTEND:

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Bristol 16 October

London 27 November

Manchester 24 October

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STEP Conferences

Artillery House

11-19 Artillery Row

London SW1P 1RT

United Kingdom

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