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PRACTICAL TAX PLANNING FOR

HIGH NET WORTH INDIVIDUALS & SME's

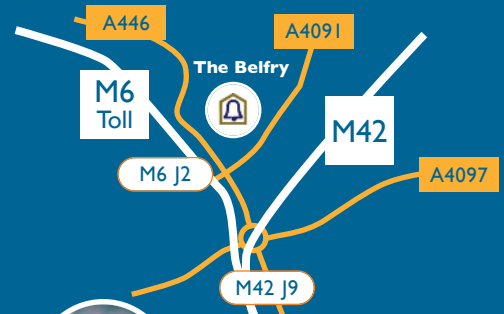
WEST MIDLANDS TAX CONFERENCE

THURSDAY 3RD DECEMBER 2009



CONFERENCE TOPICS

- Top 10 tax tips for the owner manager for now and in anticipation of higher rates of tax
- Capital tax planning – a review of topical issues and practical planning points
- Applications of Employee Benefit Trusts for OMB tax planning
- Managing the new HMRC enquiry process
- Tax cases update



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Bespoke tax strategies

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t r **ANNE MILLS**
TAXATION RECRUITMENT

The Belfry, Wishaw, Sutton Coldfield, near Birmingham



CONFERENCE SPEAKERS

Chairman and Speaker: Peter Rayney, Director, Peter Rayney Tax Consulting Ltd

Speakers: Emma Chamberlain, Barrister, 5 Stone Buildings **Dougal Powrie**, Technical Director, One E Tax Ltd

Ed Dwan, Partner, BDO Stoy Hayward LLP **Alun James**, Barrister, Temple Tax Chambers

PRACTICAL TAX PLANNING FOR HIGH NET WORTH INDIVIDUALS AND SME'S

TIMETABLE | THURSDAY 3RD DECEMBER 2009

09:00 REGISTRATION AND COFFEE

09:30 CHAIR'S OPENING ADDRESS

PETER RAYNEY

DIRECTOR, PETER RAYNEY TAX CONSULTING LTD

09:40 TOP 10 TAX TIPS FOR THE OWNER MANAGER FOR NOW AND IN ANTICIPATION OF HIGHER RATES OF TAX

- Planning for the super-tax rates
- How to income-shift safely
- Negotiating the anti-forestalling maze for pension contributions
- Distress sales and entrepreneurs' relief
- Dividend waivers and lessons from the Bird case
- Some issues on share buy backs – planning for succession and multiple completion dates

PETER RAYNEY

DIRECTOR, PETER RAYNEY TAX CONSULTING LTD

10:45 COFFEE

11:05 CAPITAL TAX PLANNING – A REVIEW OF TOPICAL ISSUES AND PRACTICAL PLANNING POINTS – PART I

- Trusts vs Partnerships – the pros and cons
- Death bed schemes – new ways to avoid inheritance tax when there is no spouse exemption
- Reverter to settlor trusts – capital gains tax and inheritance tax protection
- Minimising tax rates for trustees – anticipating the 50% rate. Timely reorganisations
- Rental arrangements – for the UK and non-UK resident
- Trust re-organisations – avoiding POAT and reservation of benefit problems

EMMA CHAMBERLAIN

BARRISTER, 5 STONE BUILDINGS

12:05 APPLICATIONS OF EMPLOYEE BENEFIT TRUSTS FOR OMB TAX PLANNING

- Current structures - seeking the elusive corporation tax deduction
- Tax planning on corporate property disposals
- Succession planning & employee incentivisation
- Extracting reserves tax efficiently
- Use of EBTs post cessation of trade

DOUGAL POWRIE

TECHNICAL DIRECTOR, ONE E TAX LTD

13:05 LUNCH

14:10 CAPITAL TAX PLANNING – A REVIEW OF TOPICAL ISSUES AND PRACTICAL PLANNING POINTS – PART 2

- Avoiding ten year and entry charges
- Impact of the transferable nil rate band
- Maximising business property relief
- Unscrambling unwanted two year discretionary trusts
- Pilot trusts – pitfalls and opportunities – how to get it right!
- Problems for charities and executors: securing charitable reliefs; gift aid problems; construing old nil rate band wills

EMMA CHAMBERLAIN

BARRISTER, 5 STONE BUILDINGS

15:10 COFFEE

15:25 MANAGING THE NEW HMRC ENQUIRY PROCESS

- HMRC risk assessment and targeting compliance resource
- New information powers
- New internal appeal referral system
- Litigation and settlement strategy
- New penalties regime

ED DWAN

PARTNER, BDO STOY HAYWARD LLP

16:25 TAX CASES UPDATE

ALUN JAMES

BARRISTER, TEMPLE TAX CHAMBERS

17:25 QUESTIONS TO THE PANEL AND CLOSING REMARKS

PETER RAYNEY

DIRECTOR, PETER RAYNEY TAX CONSULTING LTD

17:30 CONFERENCE CLOSE

WHO ARE WE?



REGISTERED OFFICE:
GROVE HOUSE, BACK
ROWARTH, GLOSSOP,
DERBYSHIRE SK13 6ED

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0845 260 1057

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info@longmark.co.uk

DIRECTORS:
MARK FINK BA ACA CTA
MIKE LONGMAN BA FCA CTA

CO. REG. NO. 5601421

For more information on this and f



WHO ARE THE SPEAKERS?

PETER RAYNEY

Peter Rayney acts as an independent tax consultant advising a number of accountancy and law firms as well as various owner-managed businesses. He was previously BDO Stoy Hayward's tax technical partner where he was responsible for the firm's tax knowledge management and technical support.

Peter specialises in corporate tax and corporate finance tax including company sales and acquisitions (including MBO's), reconstructions and all aspects of owner managed business taxation. He has acquired an enviable reputation as a leading tax lecturer and also regularly contributes tax articles to the professional press.

Peter is also an author and editor of various books and journals including *The Practical Corporate Tax Manual* (CCH) and *Tax Planning for Family and Owner Managed Companies* (Tottels) – the latter being voted as one of the nation's favourite tax books in a recent poll conducted by Accountingweb. He won the prestigious Taxation 'Tax Writer of the Year' award in 2002 and was again short-listed for this award both in 2008 and 2009. He was also awarded the Chartered Institute of Taxation's Fellowship Thesis prize in 1994.

Peter chairs the ICAEW Tax Faculty's SME Business Tax Committee.

EMMA CHAMBERLAIN

Emma Chamberlain, Fellow of the CIOT, was for some years a solicitor before being called to the Bar in 1998. She practices at 5 Stone Buildings. Emma specialises in onshore and offshore tax and trust work for private clients. She is a member of the Society of Trust and Estate Practitioners (STEP) and sits on their technical committee. She is also chair of the CIOT Capital Taxes Sub-Committee. She is co-editor of Dymond's Capital Taxes and co-author of books on pre-owned assets and capital tax planning strategies and the taxation of trusts, all published by Sweet & Maxwell.

DOUGAL POWRIE

Dougal graduated from the University of London and joined HM Revenue working as an inspector of taxes in 1973. He then moved on to KPMG where upon qualification as a Chartered Accountant he progressed on to become Senior Tax Partner for 13 years in KPMG's Leicester office. Throughout his 30+ years giving tax advice Dougal has maintained a keen focus with entrepreneurial businesses advising them on tax efficient remuneration and succession planning. Dougal serves as OneE Tax's technical Director with his focus being the design and defence of cutting-edge tax ideas.

ED DWAN

Ed Dwan is a Partner in BDO Stoy Hayward's tax risk management team, based at their Manchester office. He specialises in handling HMRC enquiries for high net-worth individuals and corporates. He began his career in tax in 1989 with the then Inland Revenue, qualifying as a fully trained Tax Inspector before specialising in the most serious investigation cases. This culminated in a role as a Serious Fraud Investigator at Special Compliance Office. Ed joined Ernst & Young in 1999 before becoming a partner at BDO Stoy Hayward during 2008. Since joining the profession, Ed has been a regular contributor to Taxation and other journals on Investigation matters. He has also worked on the largest single Code of Practice 9 (or 'Hansard') enquiry ever conducted by Special Civil Investigations Unit.

ALUN JAMES

Alun James is a barrister specialising in all areas of tax and VAT, particularly in the corporate sphere. He advises regularly in relation to reconstructions and buy-outs, and often assists with applications for clearance. He has been co-author of *Taxation of Companies and Company Reconstructions* since 1991. Alun is also a member of Exchange Chambers, Liverpool and Manchester.

WHAT PREVIOUS DELEGATES HAVE SAID ABOUT THIS CONFERENCE

"Another excellent course. I always leave with ideas to implement and feeling re-energised!"

Tim Mallon, Partner,
Ryecroft Glenton

"Well organised. Good visuals. Good notes. Excellent location!"

Ian Rowland, Manager,
Grant Thornton

"Overall excellent day and good value for money. Very relevant and topical"

Lesley Sutton, Tax Director,
Revell Ward

"Yet again an excellent conference"

Mark Ingram, Tax Manager,
Tenon Group

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REGISTRATION

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- £425 + VAT (£488.75)
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I enclose a cheque made payable to:
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ADMINISTRATION

Venue

The Belfry, Wishaw, Sutton Coldfield,
near Birmingham



Fee

Your fee includes attendance, refreshments, lunch and paper documentation. It is a condition of the booking that the fee is payable in advance. Please send a cheque for the appropriate amount with the registration form. Once payment has been received a VAT receipt will be sent. Payment must include VAT.

Our confirmation of your booking

All bookings will be acknowledged in writing within 21 working days of their receipt and joining instructions (final conference details and a venue location map) will be sent out to delegates approximately two weeks before the event. Please telephone immediately:

- if you have not received written acknowledgement of your booking within four weeks of sending it:
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Hotel accommodation

For information and hotel bookings telephone **01675 470 301** or book online at www.thebelfry.co.uk

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If you have any special needs or particular dietary requirements, we are happy to help where possible. Please contact us on the enquiry numbers below with details.

Certificate of attendance

A certificate of attendance is available on request, following your attendance at this conference, as a record of your training and development.

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A refund of fees will be made only for cancellations received in writing at least 21 days before the event (less a 25% cancellation fee to cover administration costs). No refunds will be made for cancellations received within 21 days of the event and failure to attend after confirming a booking will be subject to the same terms. A substitute delegate will be accepted at any time before the event.

Documentation sale

If you are unable to attend the conference but would like to purchase a set of the conference documentation (price £150 - zero VAT) please call us on **0845 260 1057** or e-mail info@longmark.co.uk. Your notes will be dispatched within 5 working days after the event.

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Please send your completed booking form and payment to:
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