



LONGMARK
TAX CONFERENCES LTD

Thursday 12th October 2023

The Scottish Practical Tax Planning Conference

for wealthy individuals and SMEs

VENUE: Central Edinburgh location

CONFERENCE SPEAKERS

Chairman and Speaker:

Alan Barr, Brodies

Speakers:

- Gary Ashford, Harbottle & Lewis
- Alun James, Temple Tax Chambers
- David Pett, Temple Tax Chambers
- Alastair Kendrick, A K Employment Tax Services Ltd
- Katherine Bullock, St. Katharine's Chambers

Conference Topics:

- Crypto – the key tax issues and latest developments
- Transactions, clearances and beyond
- Employment related shares, options and EOTs – current issues
- Employment taxes – an update on some of the topical issues
- Recent capital taxes cases and private client issues – a view from the bar
- Scottish taxes, tax-adjacent Scottish law, Scottish (and other) homes

**4 Delegates for the
Price of 3**

Programme: Thursday 12th October 2023

8.45 REGISTRATION AND COFFEE

9.20 Chair's opening address
ALAN BARR

9.30 Crypto – the key tax issues and latest developments

- General background to crypto assets / tax issues around coins and tokens
- Update on issues around decentralised finance and non-fungible tokens (NFTs)
- International exchange of information around crypto

GARY ASHFORD

10.30 COFFEE

10.50 Transactions, clearances and beyond

- Current TiS clearance issues, including business successions, the valuation issue, reconstructions ahead of a sale, and whether to apply at all
- Understanding the importance of S686 ITA and fundamental change of ownership
- An update on pre-6 April 2016 counteractions and the time limit point
- Capital gains' clearances
- Transactions, tax planning and S137 TCGA: *Euromoney, Wilkinson etc.*
- Share cancellation schemes
- Purchase of own shares in instalments

ALUN JAMES

11.50 Employment-related shares, options and EOTs – current issues

- Changes to the EMI and CSOP Codes – what differences do they really make?
- What is an “employment-related security”? – the decision of the Supreme Court in *Vermilion*
- Other recent decisions of the Tribunal and the courts
- Responses to the Government review of SIPs and SAYE options
- Is there any appetite for change to the current tax regime?
- Responses to the Government review of tax-free sales of a company to an EOT – do the existing CGT and income tax reliefs give effect to the underlying policy?

DAVID PETT

12.50 LUNCH

13.50 Employment taxes – an update on some of the topical issues

- Off-payroll workers – the latest tax position
- IR35 – demystifying the confusion
- Termination payments – an update
- Travel & subsistence – where is an employee based?
- Hybrid working post-Covid
- A summary of some recent employment tax cases

ALASTAIR KENDRICK

14.50 COFFEE

15.10 Recent capital taxes cases and private client issues – a view from the bar

- BPR/APR case law update
- Recent trust developments and HMRC's updated guidance
- New DOTAS guidance

KATHERINE BULLOCK

16.10 Scottish taxes, tax-adjacent Scottish law, Scottish (and other) homes

- Income tax – the gap grows and restive murmurs
- LBTT – freeport and the ADS fat goose swells – but some relief due
- CGT on homes – recent cases and changes for couples
- Tax-adjacent law – controlling interests in land and land reform
- Trust (and succession) law reform

ALAN BARR

17.10 Chair's closing remarks and final questions
ALAN BARR

17.20 CONFERENCE CLOSE

Pricing

For payments received by Wednesday 13th September 2023:

£500 + VAT per delegate

£1,500 + VAT (4 for the price of 3)

For payments received after Wednesday 13th September 2023:

£550 + VAT per delegate

£1,650 + VAT (4 for the price of 3)

**CLICK HERE
TO REGISTER**

Administration

VENUE

Central Edinburgh location

FEE

Your fee includes attendance, refreshments, lunch and paper documentation. It is a condition of the booking that the fee is payable in advance. Once payment has been received a receipted VAT invoice will be sent. Payment must include VAT.

OUR CONFIRMATION OF YOUR BOOKING

All online bookings will be acknowledged automatically by email 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 email acknowledgement within 24 hours of making your booking.
- if you have not received your joining instructions five days before the event.

SPECIAL NEEDS

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

CERTIFICATE OF ATTENDANCE / CPD INFORMATION

A certificate of attendance is available on request, following your attendance at this conference, as a record of your training and development. This conference carries 6 CPD hours.

CANCELLATIONS

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 £200 - 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.

SPONSORSHIP OPPORTUNITIES

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Euan Fernie, Geoghegans

"A really well thought out range of topics expertly delivered by top tax professionals. Thoroughly enjoyable."

Sheila Berry, UHY Hacker Young

"Very good conference with great speakers and mix of topics. Well worth the journey"

Senior Manager, Independent firm

For more information on this and forthcoming events log on to www.longmark.co.uk

Who are we?

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