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3rd Annual

Inheritance Tax

Conference 2010

Cutting-edge planning for IHT post FA2010

Hot Topics Include:

- **Overview of IHT Challenges & Changes**
- **Changes for Non Domiciles & IHT**
- **Family Homes & Chattels**
- **International Succession Planning Structures**
- **Foundations & Family Investment Partnerships**
- **Wills & Post-death Planning**

Expert Speakers:

Emma Chamberlain
PUMP COURT TAX CHAMBERS

Christopher Whitehouse
5 STONE BUILDINGS

Jonathan Conder
MACFARLANES

Francesca Lagerberg
GRANT THORNTON

Peter Vaines
SQUIRE SANDERS

Simon McKie
McKIE & CO

18th May 2010,
Kensington Close Hotel,
London

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The Inheritance

18th May 2010, Kensingt

Dear Fellow Professional,

2010 has arrived and numerous questions remain unanswered for tax practitioners involved with Inheritance Tax; questions such as:

- ***With more people falling into the Inheritance Tax (IHT) net, how can you mitigate their liabilities?***
- ***Are any options left for coping with the family home?***
- ***Is HMRC tightening its approval on IHT planning?***
- ***What will two finance bills and a general election mean for future tax changes?***

But help is at hand to answer these questions and guide you through the traps and opportunities. For IBC and I have put together a one-day programme that explains how to reduce Inheritance Tax liabilities.

This comprehensive day will provide a complete update on the latest ideas and planning in this important area of tax.

The speakers and I look forward to welcoming you in May!

F C Lagerberg

Francesca Lagerberg
Head of Tax
GRANT THORNTON UK LLP

0900 Registration & Coffee

0930 Welcome & Opening Remarks from the Chairman

Francesca Lagerberg
GRANT THORNTON

Francesca Lagerberg is Head of Tax Office at Grant Thornton and the immediate past-Chairman of the Tax Faculty of the ICAEW. She now chairs its Technical Committee. Francesca writes about tax matters regularly for the professional and national press, including a monthly column in Accountancy magazine and Private Client Practitioner and is co-editor of the annual TAXline Tax Planning. Francesca lectures around the UK on a wide range of tax subjects and is also involved in on-line tutorials, 'podcasts' and has been on radio and TV. Francesca is a qualified Barrister, Chartered Accountant (Fellow) and a Fellow of the Chartered Institute of Taxation (CIOT).

0935 Overview of IHT Challenges & Changes

This session will put in context the latest developments in IHT from the Budget through to recent tax cases. In particular it will consider:

- The latest changes to IHT and what they mean for tax practitioners
- Case law and draft legislation in context
- What an election may mean for the development of IHT; and
- Available planning opportunities and pitfalls from the last 12 months

Francesca Lagerberg
GRANT THORNTON

1020 Changes for Non Domiciles & IHT

- Testing out foreign domicile status - a new approach?
- Watching the deemed domicile rules: losing and gaining deemed domicile
- Authorised unit trusts and OEICS - the hidden trap
- Emigration to double tax treaty countries including Switzerland and Italy
- The pre CTT treaties.
- Foundations - are they useful for the foreign domiciliary?
- Resettlements and exclusions - problems, anticipating the issues
- POAT problems for the foreign domiciliary

Emma Chamberlain,
PUMP COURT TAX CHAMBERS

Emma Chamberlain Fellow of Chartered Institute of Taxation–was for some years a solicitor before being called to the Bar in 1998. She now practices at Pump Court Tax Chambers after leaving 5 Stone Buildings in November 2009. She specialises in onshore and offshore tax and trust work for private clients. She is a member of STEP and sits on their Technical Committee. She was chair of the Chartered Institute of

Ask the Experts:

You will have the opportunity to question the expert speakers during two dedicated panel sessions discussing the key issues covered on the programme. Both the morning and afternoon speakers will be available on the respective panels to answer your specific queries. Please send advance questions to: jonathan.olver@informa.com

Taxation (CIOT) Succession Taxes Sub-Committee for over 4 years until May 2009. She is co-editor of Dymond's Capital Taxes; co-author of Pre-Owned Assets and Capital Tax Planning Strategies 3nd edition published December 2009 all published by Sweet and Maxwell.

1105 Coffee

1125 **Family Homes & Chattels**

- What is still left to help clients' succession planning for what is often their most valuable asset?
- IHT issues affecting the family home - avoiding the pitfalls
- Avoiding pre-owned asset problems
- Issues with IHT and chattels - an update
- Spouses and the main residence exemption
- Homes on separation and divorce
- Homes and residence: *Gaines Cooper, Grace* and *Genovese*

Simon McKie,
MCKIE & CO LLP
Simon McKie is the Chairman and a designated member of McKie & Co (Advisory Services) LLP, the leading consultancy specialising in providing advice on the taxation of private clients. He is a former chairman of the Faculty of Taxation and of the Tax Faculty's Inheritance Tax & Trusts Sub-Committee and of the Capital Tax Sub-Committee of the CIOT. He is currently a member of the Technical Committee of the STEP, of the CIOT's Succession Taxes and Capital Gains Tax and Investment Income sub-committees and of the Tax Law Rewrite Consultative Committee. His published works include The Capital Gains Taxation of Non-Resident Settlements (Sweet & Maxwell), McKie on Reinvestment Relief (Butterworths), Butterworths' Personal Financial Planning Manual and Tolleys' Estate Planning.

1210 **Wills & Post-death Planning**

- Using a transferred nil rate band
- Flexible IPDI trusts
- Leaving property into lifetime pilot trusts
- BMT / 18-25 / IPDIs – the "pecking order"
- Variations – an update

Chris Whitehouse
5, STONE BUILDINGS
Chris Whitehouse is a barrister practising at 5, Stone Buildings, Lincolns Inn where he specialises in private client work. Nationally known as an accomplished lecturer and co-author of Dymond's Capital Taxes and Pre-owned Assets and Tax Planning Strategies, Chris is widely recognised as being at the forefront of the private client field. He is co-author of Trust Taxation: Planning after the Finance Act 2006.

1300 Lunch

1420 **International Succession Planning & IHT**

- Lifetime giving by PETS and in trust
- APR and BPR opportunities
- Excluded property settlements
- The special advantages for non doms
- Sheltering UK property

Peter Vaines,
SQUIRE SANDERS
Peter Vaines advises clients in Europe and China on all aspects of corporate tax and personal tax law. Mr. Vaines also counsels individual clients on tax investigations, trusts and offshore structures. He is one of the leading authorities in the United Kingdom on the law of residence and domicile, and advises on all aspects of the subject. Many of his clients are high-net-worth individuals with successful private companies requiring tax advice across a wide spectrum of business and finance. Mr. Vaines was listed as a leading individual for private client matters in London by Chambers UK 2010 and recognized in PLC Which lawyer? Yearbook 2009 and Best Lawyers International.

1505 **Foundations and Family Investment Partnerships: An Alternative to Trusts?**

- Finance Act 2006 – the end of the road or a new beginning?
- What types of partnership or foundation are suitable as wealth transmission vehicles?
- What are the advantages and disadvantages compared with Trusts?
- What are the potential pitfalls?

Jonathan Conder
MACFARLANES
Jonathan Conder joined Macfarlanes in 1992, becoming a partner in 1995. He is currently Head of Private Client. Jonathan advises on UK trusts and estate planning generally but specialises in offshore trusts and international estate planning, including advising individuals who are not resident or not domiciled in the UK. In addition to dealing with relevant UK taxation issues, his work often involves establishing trusts and companies in one or more overseas jurisdictions, advising on commercial issues and considering foreign laws and tax regimes, while working closely with professional advisers in the relevant jurisdictions.

1550 **IHT Planning Round Up Panel Session**

- Whether an addition to an existing trust is a new settlement?
- What is the dividing line or conditions needed to be satisfied for rental properties to qualify for business property relief?
- Can a claim under s191 IHTA 1984 (substitution of sale value for probate value) be made to increase the probate value thereby saving CGT on sale?
- An update changes from election or FA2010

Moderated by:
Francesca Lagerberg, GRANT THORNTON
Panellists: Features speakers from the day

1630 Closing Remarks and Coffee

The Inheritance Tax Conference 2010 KW5123

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