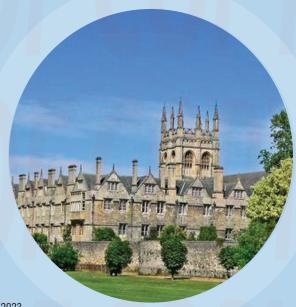
Practical Tax Planning 2023



FEES

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For bookings made and paid for before July 22nd 2023 £1,250 per delegate + VAT (£250) = £1,500 (to include course notes, accommodation, meals and wines.) Thereafter £1,500 per delegate + VAT (£300) = £1,800

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41st Annual Oxford Four-Silk Twelve-Speaker Residential* Seminar

PRACTICAL TAX PLANNING 2023

Tuesday September 26th - Thursday September 28th Merton College, Oxford.

SPECIAL LOW POST-COVID COST THIS YEAR

SPEAKERS

Robert Venables K.C. (Chairman)

James Kessler K.C.

Rory Mullan K.C.

Philip Simpson K.C.

Sarah Squires

Harriet Brown

Patrick Boch

Mary Ashley

Ross Birkbeck

Rebecca Sheldon

Jon-Selous Borlace

Shane O'Driscoll

The speakers are all practising barristers.
They are all members of Old Square Tax Chambers,
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Practical Tax Planning 2023



Robert Venables





James Kessler K.C.



Rory Mullan K.C.



Philip Simpson K.C.



Sarah Squires



PROV	ISIO	NAL	TIM	ETA	BLE
TUES	DAY	Sept	emb	er 2	26th

- 12.00 Arrival and Registration
- 13.00 Lunch Merton College
- 14.00 Chairman's Introduction
- 14.10 Tax-Efficient Trusts Robert Venables K.C. Inheritance Tax Planning: Vanilla and Sophisticated - Ensuring no charge on transfer into relevant property settlement - Ensuring no periodic or exit charges on relevant property settlements - Employee Trusts for Family Members Inheritance Tax and Capital Gains Tax Efficient Trusts
- 14.50 Domicile: proving a current domicile and considerations if a domicile is changing Mary Ashley Overview of domicile and deemed domicile - Proving one's domicile - Considerations when acquiring a new domicile, abandoning a domicile of choice or becoming deemed domiciled (including becoming a formerly domiciled resident)
- 15.30 Current Issues in CGT Sarah Squires Finance Bill 2023 Proposed Changes: Share for share exchanges and deferred completion of contract - Conditional and Unconditional contracts: when is a contract "conditional"? consequences of contract being conditional or unconditional - time of disposal (and impact of s28 TCGA on determining, and reporting, any gain) - Jerome v Kelly revisited
- 16.10 Discussion Session with Refreshments
- 16.25 Transfer of Assets Abroad in 2023 Rory Mullan K.C. Fisher v HMRC in the Supreme Court - Impact of Brexit on EU defences -Transfers by way of contract and double taxation relief after the CA decision in Hoey -Developments in identifying the income of the person abroad
- 17.05 Things We Have Learnt from the "Baxendale-walker" Employee "Remuneration Trusts" - Harriet Brown

The elements that these cases have covered and why they are important far beyond the context of those trusts -Discovery assessments: end of the line for "staleness" and what we can do now - Lessons on "wholly and exclusively" -Sham: when is dishonesty not dishonest? Has Northwood changed the definition of sham?

- 17.45 Introduction to Problem Papers The Panel
- 18.30 Approx Close of Formal Proceedings for the Day
- 19.00 Pre-dinner Drinks
- 19.30 Dinner in the Great Hall

WEDNESDAY SEPTEMBER 27th

- 09.30 Chairman's Introduction
- 09.35 Recent Developments in Residential SDLT Ross Birkbeck Subsale schemes - recent cases about old planning; "Garden and Grounds" the flexible approach of the Tribunals - The application of the Ramsay principle to SDLT, and scope for future planning.
- 10.15 What constitutes a Remittance? Jon-Selous Borlace Uncertainties in the current definition - Recent case law and HMRC guidance - Common traps.



Patrick Boch

- 10.45 Pensions: Unauthorised Payments Rebecca Sheldon Finance Act 2004 Rules - Recent Case Law Decisions - HMRC's Approach
- 11.15 Discussion Session with Refreshments

What are the tax charges? - Troublesome spots

11.45 Employee or Self-Employed? Shane O'Driscoll Recent case law on when a worker is an employee for income tax purposes, including Red, White and Green v HMRC. G Lineker and another t/a Gary Lineker Media v HMRC and S & L BarnesLtd v HMRC

What's an employment-related security? - Nature of relevant assets - Tests to be an ERS / ERSO -



Mary Ashley

12.20 Employment-Related Securities - Philip Simpson K.C. 13.00 Lunch

15.00 Companies as Tax-Efficient Alternatives to Trusts- Robert Venables K.C. So-Called Alphabet Share Schemes: Valuation? GROB Rules? - Managing corporation tax and income tax drawbacks - Managing capital gains tax and corporation tax drawbacks

The "deferred incentive arrangements" cases: BlueCrest Capital Management,

15.40 Lessons from recent unsuccessful tax avoidance cases - James Kessler K.C.



16.15 Discussion Session with Refreshments

Ross Birkbeck

16.30 Shinelock Ltd v HMRC: Jurisdiction, Pleading and Costs - Patrick Boch The importance of pleading your case properly and the consequences of not doing so -

Tower MCashback on its head: jurisdictional challenge by the Revenue (by reference to a closure notice drafted by them) -When to appeal against a denial by HMRC of a loss - In the year incurred or the year it is set against profits -Poor conduct by the Revenue - costs implications - Appeals: on what basis can you take your case to the Upper Tribunal?

HFFX, and Odey Asset Management LLP v HMRC. The "dividend replacement strategy" cases: Dunsby and Clipperton



Rebecca Sheldon

- 17.05 Discussion of Problem Papers in Groups
- 18.00 Approx Close of Formal Proceedings for the Day
- 19.15 Pre dinner drinks
- 19.45 Gala Dinner Merton College (Black-Tie Optional) in the Great Hall



Jon-Selous Borlace

- THURSDAY SEPTEMBER 28th
- 09.30 Chairman's Introduction
- 09.35 Continuation of Discussion of Problem Papers in Groups
- 10.45 Discussion Session with Refreshments
- 11.00 Consideration of Problem Papers in Plenary Sessions followed by Questions to Speakers
- 12.45 Lunch
- 14.00 Close of Seminar



Shane O'Driscoll