

# Practical Tax Planning 2023

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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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### FEES

#### SPECIAL EARLY BOOKING DISCOUNT

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

#### REGISTRATION DETAILS

For application and conditions please contact:  
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# Practical Tax Planning 2023

## PROVISIONAL TIMETABLE TUESDAY September 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



Mary Ashley



Ross Birkbeck



Rebecca Sheldon



Jon-Selous Borlace



Shane O'Driscoll

- 10.45 Pensions: Unauthorised Payments - Rebecca Sheldon  
*Finance Act 2004 Rules - Recent Case Law Decisions - HMRC's Approach*
- 11.15 Discussion Session with Refreshments
- 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 Barnes Ltd v HMRC*
- 12.20 Employment-Related Securities - Philip Simpson K.C.  
*What's an employment-related security? - Nature of relevant assets - Tests to be an ERS / ERSO - What are the tax charges? - Troublesome spots*
- 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*
- 15.40 Lessons from recent unsuccessful tax avoidance cases - James Kessler K.C.  
*The "deferred incentive arrangements" cases: BlueCrest Capital Management, HFFX, and Odey Asset Management LLP v HMRC. The "dividend replacement strategy" cases: Dunsby and Clipperton*
- 16.15 Discussion Session with Refreshments
- 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 MCaseback 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?*
- 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

## 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



Robert Venables K.C. (Chairman)



James Kessler K.C.



Rory Mullan K.C.



Philip Simpson K.C.



Sarah Squires



Harriet Brown