

## From: 09:00 – Registration and breakfast

### 09:40 - Welcome

*Andrew Jackson, Fiander Tovell - Tax Panel Chairman*

### 09:45 – Company reconstructions after the FA 2016 - Michael Collins QC, Temple Tax Chambers

- Current best practice for reconstructing
- Impact of the major changes to stamp duty relief for share-for-share exchanges
- Changes to the Transactions in Securities (s.684) provisions
- New TAAR for close company liquidations

Michael was called to the bar in 2003. He was a pupil in a leading commercial set of chambers before joining Temple Tax in 2005. His practice is litigation and advice on all areas of tax law. He has appeared without a leader before the Tax Tribunals and in the High Court. He also appears as a junior in large tax litigation. Michael is one of the authors of Taxation of Companies and Company Reconstructions and is regularly involved in updating the book to take account of recent legislation and cases.

## 11:15 – Refreshment Break

### 11:30 – Remuneration Planning Update

*David Heaton FCA CTA*

- Planning without artificiality – what can we still do?
- Failed planning – what went wrong, and settling or unscrambling
- Recent and forthcoming changes to income tax and NIC
- Pensions, cars, salary sacrifice – what's new?

David has been an employment taxes and NIC specialist for nearly 30 years. He edits Tolley's NIC annually and writes for Taxline and Accountancy. Having been a member and chairman of various ICAEW and CIOT technical sub-committees, and chairman of the ICAEW Tax Faculty, he has represented both bodies on many HMRC consultation groups, and is currently the ICAEW representative on HMRC's Employment & Payroll Group. Having been a member of the GAAR Panel, until he was outed by the media as a tax adviser, he is now a sole practitioner, based in Wiltshire.

### 12:15 – Patent Box - The 2016 legislative changes

*Steve Williams, HMRC, Theme Lead R&D & Patent Box*

- Why the rules changes and differences between them
- Modified Nexus and the R&D Fraction
- Grandfathering
- Relevant IP income substreams
- Rebuttable Presumption
- Tracking and tracing
- A walkthrough claims calculations

Steve since April 2015 Theme Lead for R&D and Patent Box for Large Business within HMRC. Previously, 2013 and 2014, Unit Head for Portsmouth and Croydon Incentive and Relief Units. Before that, from 2006, Technical Specialist for R&D in Portsmouth R&D and Pharma Unit. Prior to that, from 1988, various roles within Inland Revenue and HMRC.

## 13:00 – Lunch

### 14:00 – Discussion

Topics will be based around matters arising from the morning sessions and via suggestions from attendees prior to the course.

### 14:40 – The VAT Hokey Cokey

*Tax Panel VAT Specialists - Debra Dougal, Haslers, Hilary Bevan, Baines Jewitt & Alison Sampson, Knill James will share their expertise on:*

- In (imports)
- Out (exports)
- In (acquisitions)
- Out (despatches)
- Shake it all about (the impact of Brexit)

## 15:20 – Refreshment Break

### 15:30 – Property Tax

#### Current issues for Buy to Let investors

*Chris Hammond & Jay Sanghrajka of Price Bailey*

- Comparing different options for ownership of buy to lets
- Tax changes this year and announced already for the future
- Is it worth incorporating?
- Steps in incorporating a property portfolio and the risks

#### Overseas investors in UK residential and commercial property

- Existing ownership structures and tax implications
- Options to remove property from corporate vehicle
- Future acquisitions of property
- Possible future tax changes

### 16:10 – Minimum wage – you're doing it wrong

*Andrew Jackson, Head of Tax at Fiander Tovell and Tax Panel Chairman*

- How HMRC operate it
- Common misunderstandings
- Why everyone has a problem

## 16:45 – Summary & Close

**UK200Group speaker bio's attached**

**Course qualifies for: CPD  
Dress Code: Smart**

Tax



## Specialist Training Course – Thursday 20<sup>th</sup> October 2016

Venue: Central London

### REGISTRATION FORM

<i>Tax Panel Members only</i>	<i>£ 100.00 each</i>	<i>£ 120.00 including VAT</i>
<i>All Other UK200Group members</i>	<i>£ 280.00 each</i>	<i>£ 336.00 including VAT</i>
<i>20% discount for second &amp; additional attendees</i>	<i>£ 224.00 each</i>	<i>£ 268.80 including VAT</i>

**Firm:** .....

**Location:** .....

**Contact Number:** .....

*I / We wish to register for the UK200Group TAX Panel Specialist Training Course:*

**1<sup>st</sup> Delegate Name:** .....

**Email:** .....

*Tax Panel member:*      Yes

£ .....      Vegetarian: Yes  No

**2<sup>nd</sup> Delegate Name:** .....

**Email:** .....

*Tax Panel member:*      Yes

£ .....      Vegetarian: Yes  No

**I / We enclose our cheque for:**

£ .....

**Total**

*Non UK200Group Members*

*£ 450.00 each £ 540.00 including VAT*

**Name:** .....

**Firm:** .....

**Telephone:** .....

**Email:** .....

Vegetarian: Yes  No

**I / We enclose our cheque for:**

£ .....

**Total**

*To run this event we require a minimum of 15 delegates.*

*Please do not make travel arrangements until you have received confirmation of your booking.*

*All registrations and payments will be confirmed by email. If this fails to arrive please contact Dee Bates: [dbates@uk200group.co.uk](mailto:dbates@uk200group.co.uk) at the Centre who will be delighted to help you. Please send your registration and payment to the Centre at the address below. No refunds for cancellations will be made after 6 October 2016. Cancellations before this date will be subject to a £40 administration charge. All cancellations must be made in writing. UK200Group reserves the right to alter the programme/speakers without prior notification.*

**Signed:** .....

**Dated:** .....

*Please send your registration and payment to the Centre at the address below.*



## UK200Group - Speaker Bio's

**Hilary Bevan** is VAT Director at Baines Jewitt, based in Stockton on Tees. Hilary is a Fellow Chartered Certified Accountant and a Chartered Tax Adviser. She has worked at the firm for 18 years and her work includes advising staff and clients on all matters relating to VAT including land and property issues, partial exemption, and the flat rate scheme.

**Debra Dougal** is VAT partner at Haslers where she provides high level VAT consultancy to Haslers clients on the full range of VAT issues including transactions and structures across all business types. Typically, Land & Property issues have formed the majority of her caseload but recent developments in international trading have significantly increased the VAT work in this area also.

Debra also provides a VAT consultancy service to other professional firms, incorporating a fixed price Helpline. A very experienced VAT lecturer, Debra delivers seminars to clients, business groups and other professionals on the full range of VAT topics.

**Alison Sampson** has worked in VAT for 30 years, initially with HM Customs & Excise (10 years), then as a VAT consultant.

Working with a diverse client portfolio including property developers and investors, charities, educational establishments and other firms of accountants, means that no two days are the same. As well as client facing work, I have responsibility for advising colleagues on a wide variety of technical VAT issues and have provided training and lectures on VAT matters both internally and externally.

**Chris Hammond** has extensive experience in advising entrepreneurial businesses. He has worked with many businesses at different stages of growth, from start up to sale or flotation, across a wide range of industries. Chris gained broad experience training with a regional firm before specialising in tax. He then moved on to develop his career in tax with BDO and Deloitte dealing with a wide range of businesses and tax issues.

Chris is a Chartered Accountant and Chartered Tax Adviser. He is Secretary of the Chartered Institute of Taxation Essex branch.

**Jay Sanghrajka** specialises in both UK and international tax planning and has over 35 years experience in advising clients. Jay is also specialist in advising clients on the government approved Enterprise Investment Scheme (EIS) and the Seed Enterprise Investment Scheme (SEIS) together with property tax planning including the Annual Tax on Enveloped Dwellings (ATED) charges and related CGT and SDLT charges.

**Andrew Jackson** is Head of Tax at Fiander Tovell in Southampton, where he advises on tax issues for a range of clients from individuals and owner-managed businesses through to major corporates.

He started in tax with KPMG, where he qualified as a Chartered Tax Advisor and spent 12 years in their Southampton and London offices focusing on the technical side of corporate tax, from restructurings and planning to tax accounting and audit. After a few years in industry looking at tax from the other side of the fence Andrew moved back into practice with Fiander Tovell, where he now enjoys helping clients and other professionals navigate the minefields of different taxes.

Andrew looks for rounded solutions which achieve the commercial goal as simply and efficiently as possible. If you have a difficult or unusual problem to resolve, need to restructure your business, or have an overseas branch or subsidiary operations, then Andrew is your man.