Chartered Institute of Taxation.

Autumn Residential Conference 2023

We welcome you all back to our first residential conference for almost four years, and we are absolutely delighted to be able to run it at the wonderful Queen's College in Cambridge. We know that many regular delegates will be looking forward to meeting their friends and colleagues

Starting at 14.30 on Friday 15 September, the Institute's Conference offers a range of topical lectures presented by leading tax speakers. Group sessions will support the lectures and there will be displays of tax books and software by leading providers. The conference is open to members and non-members.

Queens' College, Cambridge | 15th-17th September 2023

Book online at: www.tax.org.uk/arc2023

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Autumn Residential Conference

Friday 15th September 2023

14.30-14.35

Introduction by conference chairman
Nichola Ross Martin CTA (Fellow), Vice-President, Chartered Institute of Taxation

14.35-15.35

Capital Allowances – the latest developments
Steven Bone, Gateley Capitus, BSc(Hons) PGDip. BA FRICS ATT (Fellow)

- AIA, super-deduction, SR allowance and full expensing
- Freeports and investment zones
- Case law update
- Other updates

15.35-16.05

Tea

16.05-17.05

Panel discussion – raising standards in the tax advice market
Chaired by Charlotte Barbour MA(Hons) CA CTA (Fellow), Deputy President, Chartered Institute of Taxation

Jane Frecknall Hughes PhD LLM MA ACA CTA, Nottingham University Business School

Ray McCann CTA (Fellow) ATT, Joseph Hage Aaronson LLP

Jane Mellor CTA, Head of Professional Standards, Chartered Institute of Taxation

Michael Sherry MA FCA FTII TEP Barrister, Temple Tax Chambers

17.10-18.00

Head Office update

19.30

Drinks followed by dinner

Saturday 16th September 2023

09.00-10.00

What it's like being the client – the anatomy of a real life transaction
Pete Miller CTA (Fellow), Head of Corporate Tax, Jerroms Miller

- Commercial background
- Merger relief and clearance
- Incorporation relief and associated issues
- The client experience

10.00-10.15

Coffee

10.15-11.15

Common tax issues in corporate tax projects – M&A
Dipti Thakrar BA (Hons), FCA, CTA (Fellow), Head of M&A Tax, Hitachi Energy

- Why is tax important in restructuring projects
- Indirect share purchase reviews
- Simplifying group structures and tax
- Preparing and reviewing a data room for tax
- Other topics along the journey of a large groups restructuring projects

11.30-13.00

Working session
Based on lectures by Steven Bone, Pete Miller and Dipti Thakrar

13.00-14.00

Lunch

14.00-15.00

Budget reforms to UK pension schemes – beneath the headlines

Mike J Haynes CTA, Head of Employment and Pensions, Andersen

- Analysis of the impact of the abolition of the Lifetime Allowance
- Impact on inheritance planning using pension schemes
- Other pension changes including Annual Allowance and Death Benefits
- Impact on foreign schemes and retiring expats
- Where next for UK pension schemes - how retirees should plan for change

15.00-16.00

Managing the tax and legal challenges of hiring off-payroll workers

Susan Ball, Partner, RSM UK and immediate Past President, Chartered Institute of Taxation

Charlie Barnes, Legal Services Director, RSM UK

- Recap on the rules
- Common issues in practice
- Compliance and enforcement
- What changes are coming up

16.00-16.30

Tea

16.30-17.30

Current tax issues for sportspeople and entertainers

Sofia Thomas CTA (Fellow) ATT

- Areas of Interest
  - Agent fees
  - IRCs
  - Payment through a company (Golf/ Tennis)
- What can we learn from key recent International Cases
  - IRCs – Royalty income? Employment income? Independent personal income?
- Taxation of Influencers/Influencer Income
  - Recent HMRC letters
  - Defining Income

Book online at **www.tax.org.uk/arc2023**

Conference Pricing

The early bird registration fee is £675.

This increases to £755 from 15 August 2023.

There is a discount of £30 per delegate if three or more delegates from the same organisation register to attend the conference.

Please note that car parking can be extremely difficult in central Cambridge. An additional charge of £15 is payable to secure a parking space at the Queens' College Sports Ground. All spaces should be pre-booked and will be allocated by the Institute on a first come, first served basis.

Continuing Professional Development (CPD):

Lectures can count towards your CPD and should be recorded in your CPD record. Please refer to the CPD regulations for the full requirements applying to members from 1 January 2017

Autumn Residential Conference

19.00
Drinks followed by dinner

Sunday 17th September 2023

09.15–10.15

Reskinning VAT? A Changed Approach to Penalties and the 'Business' Concept

Etienne Wong CTA AIIT Barrister, Old Square Tax Chambers

- The new VAT late submission penalties
- The new VAT late payment penalties
- The new two-stage 'business' test for VAT
- VAT recovery & the problem with 'non-business' activities

10.20–11.20

Topical issues on employee share schemes

Thomas Dalby, Haines Watts, LLB CTA Barrister

- Opportunities following the Finance Act changes to CSOP
- New guidance from HMRC on discretion in employee share schemes
- Implications of the simplification of EMI
- Deeming provisions in options – *Vermilion Holdings*

11.20–11.50
Coffee

11.50–12.50

Conflicts resolved – questions answered? Recent decided cases

Michael Sherry MA FCA FTII TEP Barrister, Temple Tax Chambers

Michael will be talking about recent tax cases including *Vermilion, McClean v Thornhill KC, GB Fleet Hire, News Corp UK & Ireland Ltd, Norton, Harrison, Mitchell, Prudential, HFFX Ltd, Moulsdale, Shinelock, Bhaur, Assertia*

Topics to be covered include:

- Employment related securities
- When do risk warnings need to be given with advice?
- What does the "always speaking" principle of statutory construction mean?
- Can you argue on appeal against closure notice that your tax return was wrong?

12.50

Close of conference