

Spring Virtual Conference 2021



Chartered
Institute of
Taxation
Excellence in Taxation

The Spring Virtual Conference will offer a range of topical lectures presented by leading tax speakers from the comfort of your own home or the office

Set over two half days the virtual conference will include:

- Conference materials provided in advance
- Opportunities for live delegate questions with all sessions
- Recordings of the sessions will be made available to all delegates afterwards enabling you to enjoy flexible access to all content when it is convenient to you

Wednesday 28th and Thursday 29th April

Book online at: www.tax.org.uk/svc2021



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

Spring Virtual Conference 2021

Wednesday 28 April 2021

09.00-09.05

Welcome from the CIOT President

Peter Rayney CTA (Fellow) FCA TEP

09.05-09.10

Introduction by conference chairman

Susan Ball CTA (Fellow) ATT

Deputy President, Chartered Institute of Taxation

09.10-10.00

Choosing your start up vehicle – tax and commercial issues

Sharon Cooke FCA CTA, Director, Mercia Group

- Pros and cons of different business vehicles
- Impact of early years' losses
- Taxation of business owners
- Topical considerations

10.00-10.05

Comfort Break

10.05-11.25

Budget 2021 – first thoughts

Robert Jamieson MA FCA CTA (Fellow) TEP, Mercer & Hole

- Business, corporate, personal and capital tax changes
- Any new COVID-19 tax-related measures

11.25-11.30

Comfort Break

11.30-12.20

VAT – the new construction sector reverse charge and Brexit issues

Michael Ashdown CTA, Partner, Harwood Hutton

- Movement of goods: What you need to be aware of from 2021
- New EU rules in 2021 for sales of goods

- Supply of services: What has changed?
- The Northern Ireland Protocol and its effect
- Construction reverse charge: When does it apply and what is its effect?

12.20-12.25

Comfort Break

12.25-13.15

Current tax issues for corporate insolvency

Philip Ridgway BA LLM Barrister CTA (Fellow) MABRP

Philip will look at the following but may change them depending on the issues current at the time.

- The current environment – a perfect storm?
- A comparison of the different insolvency procedures and how they differ for tax
- Issues with groups
- Members' voluntary liquidation: issues on termination

13.15

Close of Conference

Conference pricing

Full conference (Wednesday and Thursday)

- CIOT/ATT members and students: £195
- Non Members: £265

Half day conference (either Wednesday or Thursday)

- CIOT/ATT members and students: £110
- Non Members: £180

If three or more delegates are attending the full conference from the same firm and booking together, there is a discount of £20 for each delegate



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Thursday 29 April 2021

09.00-09.55

Optional Small Practitioners' breakfast session

The practice of the future

Rebecca Benneyworth MBE BSc FCA Sole practitioner

- Preparing clients for Making Tax Digital
- The paperless practice?
- Digital tools to support the smaller practice
- New working structures – how can this work?

09.55-10.00

Comfort Break

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10.10-11.25

Advising on redundancy and termination payments

Brian Cooper and Nigel Cousin, Ernst & Young LLP

- Understanding the circumstances and the nature of the payments being made, redundancy – why does it matter?
- Contractual or compensatory payments, key considerations when determining the tax treatment
- Timing of payments and provision of continuing benefits – tax implications and reporting obligations
- Common errors and HMRC reviews

11.25-11.30

Comfort Break

11.30-12.20

Practical IHT planning under COVID-19

Meg Saksida BA FCA CTA TEP, Meganomics

Practical IHT planning under COVID-19

- What post mortem reliefs for losses are available post death?
- Quick reminder of the operation of relief for shares
- Quick reminder of the operation of relief for land
- The definition of appropriation and to whom these can be made
- Using appropriations to maximise post mortem reliefs
- Impact of CGT on IHT
- Illustration

12.20-12.25

Comfort Break

12.25-13.15

Pension planning in the current environment

Rebecca Bonner CTA TEP DipPFS, The Private Office

- The annual allowance and high earners
- Benefits of continuing contributions through volatile markets
- Planning retirement income in a volatile world – the importance of cash and cash flow
- Death benefits and pension nominations for inter-generational planning

13.15

Close of Conference