



Chartered  
Institute of  
Taxation.

# Autumn Residential Conference 2025

Friday 19 – Sunday 21 September 2025







Starting at 14.30 on Friday 19 September, the Institute's Conference offers a range of topical lectures presented by leading tax speakers. A group session 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.

The early bird fee (£675) will run until the end of July 2025. Thereafter the fee, inclusive of accommodation and meals, is £755.

Book online at: **[www.taxorg.uk/arc2025](http://www.taxorg.uk/arc2025)**

### **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.

### **Conference Pricing**

The early bird registration fee is £675.

This increases to £755 after the end of July 2025.

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 £18 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.

# Autumn Residential Conference 2025

Friday 19 September 2025

14:30–14:35

## Introduction by conference chairman

John Barnett MA (Oxon) Solicitor CTA (Fellow),  
Vice-President, Chartered Institute of Taxation

14:35–15:35

## Getting ready for MTD

Rebecca Benneyworth MBE BSc FCA –  
Principal Rebecca Benneyworth & Co

Rebecca will bring you right up to date with the current state of MTD preparations and demonstrate a variety of software solutions you might consider for your clients. The session will cover:

- Broad overview of the requirements and exemptions
- Who is coming in? How to calculate income for the test. Signing clients up (Demo)
- Digital records, quarterly updates, demonstration of quarterly update
- End of year – the announcement about software; putting together a software suite for MTD Demonstration of year end finalisation

15:35–16:15

## Keynote Address by the Exchequer Secretary to the Treasury, James Murray MP

16:15–16:45

## Tea

16:45–17:45

## The A to Z of Alphabet Shares: tax efficiency or trouble ahead

Nick Wright FCA CTA, Director & Head of  
Corporate Tax, Jerroms Miller

- The use of alphabet shares in owner-managed businesses
- Tax implications of creating an alphabet share structure







- Dividends vs earnings and where do we draw the line?
- HMRC reporting requirements

17:50-18:50

### **The new regime for arrivers and leavers – new opportunities for advisers**

Emma Chamberlain Barrister CTA (Fellow)  
TEP OBE

- Where are we now following the FA 2025 changes? Update on the new regime
- What are non doms who stayed in the UK post 2025 doing?
- What planning should those who have left or are non-resident do?
- What should those who want to come to the UK be considering?

20:00

**Drinks followed by dinner**

## **Saturday 20 September 2025**

09:00-10:00

### **Tax implications of Rachel Reeves' first Budget**

Robert Jamieson MA FCA CTA (Fellow) TEP  
Consultant, Mercer & Hole LLP and Past  
President, Chartered Institute of Taxation

- Benefit in kind matters
- Business relief reform – the position facing relevant property trusts
- Further amendments to the IHT code
- Standardisation of exit charges
- What are the options for mitigating IHT after the business relief changes?
- The new CGT regime
- Loans to participants
- Higher rates of SDLT

10:00-10:15

### **Professional Standards update**

Jane Mellor BSc CTA ATT, Head of Professional  
Standards, CIOT

10:15-10:45

**Coffee**



10:45-11:45

**"Get on and Build" – Property Taxes update**

Caroline Fleet FCA, Head of Real Estate, Crowe UK LLP

The talk will look at recent tax changes affecting real estate and also some of the challenges impacting property development.

- Housing Development – review of the tax challenges on property development
- Update on key tax changes impacting property including forthcoming IHT changes, SDLT rates and recent cases
- Capital allowance update for property
- HMRC recent activity on property transactions including Spotlight 63

11:45-13:15

**Working session**

Based on lectures by Rebecca Benneyworth, Nick Wright and Caroline Fleet

13:15-14:30

**Lunch**

14:30-15:30

**Tax Avoidance: recent legislation, case law and the use of the GAAR**

Rebecca Murray, Barrister, Devereux Chambers

- Recent amendments: DOTAS, POTAS, "Stop!" notices, follower notices, APNs, and related cases (and response to the 2025 Consultation if available by then)
- Ramsay – recent cases
- Other recent avoidance cases
- Use of the GAAR

15:30-16:00

**Head Office update**

16:00-16:30

**Tea**







16:30–17:30

### Share Valuations for Capital Taxes – level playing field or moving the goalposts?

David Bowes Dip Law FTII MEWI, Partner,  
Bruce Sutherland & Co

- Transaction values v Market values
- Family Investment Companies
- Net asset basis and minority holdings
- Tax rules or Accounting Standards?
- Personal goodwill
- Unstoppable advance of the Income approach
- Option pricing for valuations
- Carts before the horses

19:00

Drinks followed by dinner

## Sunday 21 September 2025

09:15–10:15

### A Sunday morning scamper through shares, school dinners and skullduggery

Kerry Sykes MA MSc CTA, Director of Big for Tax Limited

This session will cover recent developments in VAT, with particular emphasis on input tax recovery. It will include:

- What do we learn from Hotel La Tour?
- Complexities in the taxing of private school fees
- Changes to the capital goods scheme – delivering simplicity the hard way
- Other recent cases of interest



10:20-11:20

## **Pensions & Inheritance after 2027: planning for the new rules**

Rebecca Bonner CTA TEP DipPFS, Trigpoint Financial Planning

- Losing the Residence Nil Rate Band: What its removal means and how to adapt estate plans accordingly
- Annuities Revisited: Why annuities may regain relevance and how they could fit into post-2027 retirement strategies
- Income & Lifetime Gifting: Structuring withdrawals and gifts to reduce IHT exposure while supporting family goals
- Discretionary Trusts & the Frozen Nil Rate Band: Using trusts to manage rising estate values amid threshold freezes
- Life insurance: How insurance can provide an affordable medium term solution alongside a gifting strategy

11:20-11:50

## **Coffee**

11:50-12:50

## **Recent cases of note**

Hui Ling McCarthy KC ATT (Fellow), Barrister and CEDR-accredited mediator, 11 New Square

The talk will cover a wide range of topics, case law permitting. Cases will be selected nearer the time based on the most up to date decisions. Areas to cover include:

- A discussion of issues arising in recent cases
- Relevance to clients
- Notable procedural developments

12:50

## **Close of conference**

