



Chartered
Institute of
Taxation.

Autumn Residential Conference 2024

Friday 13 – Sunday 15 September 2024



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Starting at 14:30 on Friday 13 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.

The early bird fee (£675) will run until the end of July 2024. Thereafter the fee, inclusive of accommodation and meals, is £755.

Book online at: www.taxorg.uk/arc2024

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

Conference Pricing

The early bird registration fee is £675 which ends on 31 July.

This increases to £755 from 1 August 2024.

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.

Autumn Residential Conference 2024

Friday 13 September 2024

14:30-14:35

Introduction by conference chairman

Paul Aplin OBE BSc (Hons) FCA CTA (Fellow),
Vice-President, Chartered Institute of Taxation

14:35-15:35

Furnished holiday lets – options for owners

Heather Britton BSc (Hons) FCA CTA, Tax
Director, PKF Francis Clark (Exeter office)

- Background to the current FHL rules and qualifying criteria
- Current beneficial tax treatment available to FHL owners
- Where are we now following the Spring Budget 2024 announcement to abolish the special tax treatment?
- What options could owners be considering?

15:35-16:05

Tea

16:05-17:05

The new regime for non-doms and new arrivers

Emma Chamberlain CTA (Fellow) TEP OBE,
Barrister at Pump Court Tax Chambers

- The losers – abolition of remittance basis
- The winners – new arrivers, UK doms and the TRF
- IHT changes
- What to do about trusts

17:10-17:50

Head Office update

19:30

Drinks followed by dinner





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Saturday 14 September 2024

09:00-10:00

Basis period reform – are you ready for change?

Emma Rawson, DPhil (Oxon), FCA ATT CTA,
Technical Officer, Association of Taxation
Technicians

Basis period reform is a fundamental shake-up of the rules of how the trading profits of unincorporated businesses are calculated for income tax purposes. The new 'tax year basis' is now in full effect, with tax returns for 2023/24 having to be prepared following complicated transitional rules. This talk will look at what these changes mean, and the wider implications for you and your clients.

Topics covered will include:

- How the tax year basis will work in practice
- The transition rules in 2023/24 – how do we calculate profits and tax?
- Interactions with other areas of the tax and benefits system
- Practical tips, pain points and planning

10:00-10:30

Coffee



10:30-11:30

Ten top uses of trusts in capital tax planning

John Bunker LLB CTA TEP, freelance lecturer and a Consultant Solicitor with Irwin Mitchell LLP

Exploring trust planning strategies to help clients in our current stealth tax environment.

- 3 top uses for lifetime trusts
- 7 top uses of trusts in wills or variations
- Saving IHT
- A tax planning lawyer's perspective

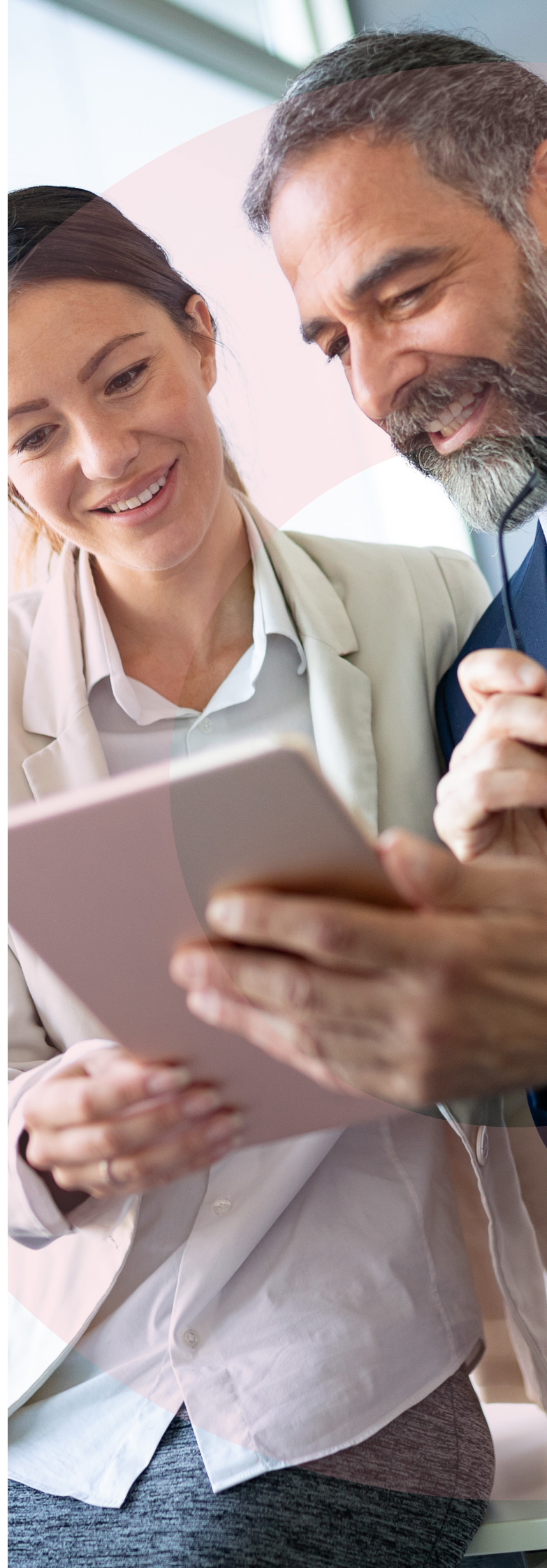
11:30-13:00

Working session

Based on lectures by Heather Britton, Emma Chamberlain and Emma Rawson

13:00-14:30

Lunch



14:30-16:00

Panel discussion: AI – working in the digital practice

Chaired by Paul Aplin OBE BSc (Hons) FCA CTA (Fellow), Vice-President, Chartered Institute of Taxation

- The way tax authorities use AI – Matthew Vick of HMRC
- Automated decision making – Kunal Nathwani, Kirkland & Ellis International LLP
- The advisory space and the impact of generative AI – Esther Mallowah, ICAEW

16:00-16:30

Tea

16:30-17:30

Current topical planning issues for small companies

Rebecca Benneyworth MBE BSc FCA, Principal, Rebecca Benneyworth & Co

- Corporation tax for small companies – the associated company nightmare
- Should my clients still be operating through limited companies? (including the Scottish perspective)
- Profit extraction strategies – guiding principles, indicators for extra study
- Last chance for company cars? Anything else of interest? Looking forward

19:00

Drinks followed by dinner

Sunday 15 September 2024

09:15-10:15

Recent cases of interest to tax practitioners

Keith M Gordon MA CTA(Fellow) FCA,
Barrister, Temple Tax Chambers

The talk will cover a range of topics of general interest, case law permitting. To maintain topicality, the cases will be selected nearer the time.

- An outline of issues arising in some recent cases
- How they can be relevant for your clients

10:20-11:20

Payroll for clients – boring never!!

A practical update

Alexandra Durrant FCA, Owner/Director of
Aspiring Training Limited

- Payrolling BIKs and the future
- The Employment (Allocation of Tips) Act 2023 and other Employment Law updates for 2024/25
- Holiday Entitlement and Holiday Pay Update
- National Living and National Minimum Wage 2024/25 Update
- Points to consider on Termination Payments

11:20-11:50

Coffee





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11:50-12:50

The SDLT GAAR – are HMRC wielding it as a shield or a sword?

Sean Randall CTA (Fellow), Sean Randall Tax LLP

- A walk-through of the rule
- How did we get here?
- What could be around the corner?
- What should you do?

12:50

Close of conference