



Chartered
Institute of
Taxation.

Scotland Branch Conference 2022

We are pleased to welcome you back to our first in-person conference for three years, and to be able to host it at the Stirling Court Hotel.

The hotel is situated in the grounds of the University of Stirling, 2 miles from the centre of Stirling and easily accessible from Edinburgh, Glasgow and beyond. Set over two days, the conference offers the opportunity to hear from a range of quality speakers and to network with fellow tax professionals from around the country.

Stirling Court Hotel | 4th-5th November 2022

Book online at: www.tax.org.uk/scotland2022

Sponsored by: **LUSona**[®]
...inspiring professionals



Scotland Branch Conference

Friday 4th November 2022

09.15–09.20

Introduction by conference chair

Richard Johnston, BSc (Hons) ATT CTA

Chair, CIOT/ATT Scotland Hub Committee

09.20–10.50

Finance Act 2022 Highlights

Robert Jamieson CTA (Fellow)

Consultant, Mercer Hole

- Basis period reform for income tax
- Cross-border group relief
- CGT and returns for the disposal of UK land
- The tax attraction of electric cars

10.50–11.15

Tea & coffee

11.15–12.15

Taking a case to the Tax Tribunals – busting the myths

Keith Gordon FCA CTA (Fellow)

Barrister, Temple Tax Chambers

- Who should take a case and when should a specialist be engaged?
- 10 dos and don'ts when taking a case to the Tribunals
- What are the risks of paying HMRC's expenses?
- What happens after the Tribunal makes its decision?

12.15–12.45

CIOT update

Susan Ball CTA (Fellow) ATT

President, Chartered Institute of Taxation

13.00–14.00

Lunch

14.00–15.15

Taxation of Crypto assets – current developments, opportunities and pitfalls

Tom Trewby CTA

Senior Manager, Private Client Tax, Mazars LLP

- An introduction to crypto assets and the blockchain
- An overview of the main types of crypto transactions
- The tax position for UK investors, HMRC guidance, alternative views and current developments
- Tax planning opportunities and pitfalls

15.15–15.45

Tea & coffee

15.45–17.15

The Employment Taxes policy and practice landscape

Susan Ball CTA (Fellow) ATT

Partner, RSM UK

Justine Riccomini MSc FFTA AIPA Chartered MCIPD ChFCIPP

Head of Tax (Employment and Devolved), ICAS

- The employment taxes landscape is as complicated as ever. New developments and complexities require tax practitioners to stay on their toes to keep clients up to date and provide the service they deserve
- Overview of latest developments in policy and practice, with reference to recent tax cases
- An opportunity to gain insights and knowledge of key areas of risk and hot topics to speak to clients about

19.00–late

Conference drinks reception and dinner

With guest speaker Professor Graeme Roy

Chair, Scottish Fiscal Commission

Scotland Branch Conference

Saturday 5th November 2022

09.25–09.30

Introduction to day 2

Richard Johnston, BSc (Hons) ATT CTA
Chair, CIOT/ATT Scotland Hub Committee

09.30–10.45

LBTT and ADS update

Isobel d’Inverno

Director of Corporate Tax, Brodies LLP

- Residential and non-residential property
- Partnership issues
- Related party transactions
- ADS developments and the ADS review

10.45–11.15

Tea & coffee

11.15–12.45

EOTs and some thoughts about being a client

Pete Miller CTA (Fellow)

Head of Corporate Tax, Jerroms Miller

- Why employee ownership?
- EOT tax relief
- Comparison/contrast with management buyout
- What’s it like to be a client?

13.00–14.00

Lunch

14.00–14.45

Professional standards update

Charlotte Barbour MA (Hons) CA CTA (Fellow)

Vice President, Chartered Institute of Taxation

- Raising standards in tax advice - where are we?
- Professional guidance: PCRT and how to use it
- Good practice and risk management in the tax practice
- Recent cases

14.45–15.45

The taxation of internationally mobile employees

Sonya Quigg ATT CTA EA (IRS Enrolled Agent)
Senior Manager, EY

- The working world continues to change rapidly, not least when it comes to how and where people work
- This session will discuss current trends in the global mobility space, including international remote working, non-resident directors and the rise of the commuter assignment

15.45

Close of conference

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 materials

Please note that we will only be providing a soft copy of the conference materials to all delegates in order to aid our green credentials.

Pricing

Prices for full attendance at the conference (including accommodation and meals) begin at £260 for CIOT/ATT students and £410 for members. An earlybird discount applies to bookings made on before 20 September 2022, after which prices will increase.

For full information, please see overleaf.

Scotland Branch Annual Conference

Accommodation:

The quality accommodation is available in either twin or double rooms, and the range of options would be suitable for an accompanying spouse.

On the university campus there is a 50m swimming pool, 9-hole golf course, extensive fitness centre and indoor tennis courts and cinema, all of which are available to residents of the hotel.



The quaint Victorian town of Bridge of Allan is literally at the foot of the hill, with Stirling itself just a few miles away, where you can visit the famous Wallace Monument and Stirling Castle. The shops of Edinburgh, Perth and Glasgow are all just a 45-minute train ride away.

Spouses not attending the conference, but attending the dinner, are charged at £80.00

Booking Details:

Conference pricing	Full Price	Earlybird
Full conference (two-day conference attendance plus accommodation on the Friday night and all meals)	£450	£410
CIOT/ATT students full conference	£290	£260
Council and committee members full conference	£290	£260
One day conference attendance (either Friday or Saturday)	£200	£180
CIOT/ATT students one day conference attendance (either Friday or Saturday)	£130	£110

Extras

Partners/spouses attending full conference	£370	£330
Partner/spouse accompanying, but not attending conference (inc. Friday night Dinner and Saturday breakfast)	£80	£80

Note the same prices apply to members of ICAS, ICAEW, STEP, Faculty of Advocates and the Law Society of Scotland.

Earlybird discount applies to bookings on or before 20 September 2022.

To book your place please visit: www.tax.org.uk/scotland2022