

# Spring Virtual Conference 2023

The Spring Virtual Conference will offer a range of topical lectures presented by leading tax speakers and offers access to CPD opportunities from the comfort of your own home or the office.

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 26 and Thursday 27 April 2023

Book online at: [www.tax.org.uk/svc2023](http://www.tax.org.uk/svc2023)

**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

## Wednesday 26 April 2023

09.00–09.10

### Introduction by conference chair

Charlotte Barbour MA(Hons) CA CTA (Fellow),  
Vice-President, Chartered Institute of Taxation

09.10–10.00

### Corporation Tax – Back to the future

Sharon Cooke FCA CTA, Technical Director, 2020  
Innovation Training Limited

- Preparing to revisit some old friends in preparation for the new regime from April 2023
- Categorising clients into the small, marginal, and main rate categories
- Associated company refresher and considerations
- Planning points arising

10.00–10.10

### Comfort Break

10.10–11.00

### Stamp duty pitfalls on common transactions – how to spot them and deal with them

Georgina West (CTA), Partner, Stamp Taxes Ernst & Young

- Demergers – undertakings
- Group transactions:
  - Group breakers
  - Successive transfers
- Joint ventures
- Third party acquisitions:
  - Interaction of the contingency v wait and see
  - Debt laden entities
  - Completion by another entity
- Electronic documents

11.00–11.10

### Comfort Break

11.10–12.00

### Structuring purchase of own shares transactions

Peter Rayney CTA (Fellow), FCA, TEP, Peter Rayney Tax Consulting

- The legal and accounting framework
- Default distribution treatment
- Requirements for ‘capital’ treatment
- Corporate sellers and SSE
- Business Asset Disposal Relief traps
- Multiple completion purchases and HMRC’s latest views

12.00–12.10

### Comfort Break

12.10–13.00

### Taking a case to the Tax Tribunal – 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 Tribunal
- What is the risk of paying HMRC’s costs?
- Can a party back down at any stage?
- What happens after the Tribunal makes its decision?

13.00

### Close of Conference

## Conference Pricing

Full conference (Wednesday and Thursday)

- CIOT/ATT members and students: £205
- Non Members: £275

Half day conference (either Wednesday or Thursday)

- CIOT/ATT members and students: £120
- Non Members: £190

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

## Thursday 27 April 2023

08.30–08.40

### Introduction by conference chair

Charlotte Barbour MA(Hons) CA CTA (Fellow), Vice-President, Chartered Institute of Taxation

08.40–09.10

### HMRC Customer Services update

Myrtle Lloyd, Director General for Customer Services, HMRC

- The challenges of the last year
- The new changes we've brought in 2022
- The improvements we've made in the Representative Bodies space
- What we're looking to achieve in 2023

09.10–10.00

### Latest tax issues for landlords

Rebecca Benneyworth MBE BSc FCA

- Quick review of property income issues for unincorporated landlords
- Is a limited company the right structure for property letting?
- CGT 60 day reporting – practical points
- What is going on in the market place with residential letting?
- Where is MTD in all this?

10.00–10.10

### Comfort Break

10.10–11.00

### Decrypting cryptoassets and understanding how they are taxed

Moniza Syeda, BSc(Econ) Hons, ACA, PGCE (PCE), LexisNexis

- Deciphering the jargon around cryptoassets
- The use of cryptoassets in employment packages
- Investment of cryptoassets personally or through a company
- Tax and reporting of cryptoassets transactions

11.00–11.10

### Comfort Break

11.10–12.00

### Coming of age – what to expect next for managed service companies and umbrellas

Robert Burton, MSc, CEDR, Ernst & Young LLP

- The when and where of MSC and Umbrella use
- The good, the bad and the ugly; signs to lookout for when engaging
- Risks and rewards – the tax perspective
- Current compliance trends and lessons learned

12.00–12.10

### Comfort Break

12.10–13.30

### Finance Bill 2023 – First Thoughts

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

- Pensions – important modifications
- Seed Enterprise Investment Scheme limits to increase
- Share schemes
- Trust tax changes
- CGT on separation and divorce
- Share exchanges and close companies
- Minimum controlling combinations and substantial commercial interdependence
- Full expensing for plant or machinery
- Annual investment allowances
- R&D relief
- Corporate interest restriction

13.30

### Close of Conference