

Offshore Tax Planning

~ In the New Era

For Non-UK Domiciled Individuals, Trusts & Companies

Hear from renowned offshore tax experts from
the UK's two leading tax chambers:

Patrick Soares

GRAY'S INN TAX CHAMBERS

Ian Richards

PUMP COURT TAX CHAMBERS

And

David Wallace Wilson

SCHELLENBERG WITTMER

(Should the Non-Doms go to Switzerland?)



*"It got into
the meat of
the subject &
useful for experienced
practitioners"*

(Andrew Playle, Dickinson Dees)



Over 20 Brand New Cutting-Edge Topics Covered, Including:

- ❖ The Swiss Angle (The Non-Doms Magnet)
- ❖ Electing into Non-Dom Status
- ❖ Urgent Gain Washing
- ❖ Closing Sources Now
- ❖ *Carter v Sharon*
- ❖ New Residence Trip-up
- ❖ The 28.8% Charge
- ❖ Vital Planning before 6 April 2008
- ❖ Remittance Indemnity Route
- ❖ Secured Lending and Remittance
- ❖ Offshore Funds and Remittance
- ❖ Trust Closures
- ❖ New Remittance Approaches after 5th April 2008
- ❖ *Marren* Problem
- ❖ Source Changes – UK to Overseas – Rent to Interest
- ❖ New Home Structures for Non-Doms
- ❖ The Debt Routes and the Charges
- ❖ Capital and Income and the Changes
- ❖ Jumping Sources
- ❖ IHT Deadlines



In-depth treatment of all topics in programme & PBR developments,
supported by over 300 pages of notes, including detailed memorandum
on the new rules & the planning that must be taken before the 6 April 2008

Register by
11th January
2008
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Tuesday 12th February 2008, Radisson SAS Portman Hotel, London



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Session 1:

**URGENT
ACTION**

The New Non-Dom Regime: – EXCLUSIVE COVERAGE OF THE CHANGES

- Electing into non-dom status
- Urgent gain washing
- Closing sources now
- *Carter v Sharon*
- New residence trip-up
- The 28.8% charge
- Vital planning before 6 April 2008
- Remittance indemnity route
- Secured lending and remittance
- Offshore funds and remittance
- Trust closures
- New remittance approaches after 5 April 2008
- *Marren* problem
- Source changes – UK to overseas – rent to interest
- New home structures for non-doms
- The debt routes and the charges
- Capital and income and the changes

Session 2:

IHT Deadline

- IIP Trust 5/4/08
- A&Ms 5/4/08

Session 3:

IHT Planning

- Discretionary trust rebounders
- Buying into excluded property trusts
- The “handbag” scheme

Session 4:

HMRC’s New “No-Compromise Approach”

- 5 examples:
 - 5% - Presenting opportunities
 - 25% - Isle of Man partnership
 - 50% - Agent
 - 51% - PE
 - 80% - “Karate chop” scheme

Session 5:

Residence, Ordinary Residence & Gaines-Cooper

- IR20 in ruins
- Judicial Review
- Short business trips and holidays
- What now for full time service contracts?
- The spouse problems
- Let that house

**COMPLETE
UPDATE**

Session 6:

Personal Portfolio Bonds & Offshore Insurance Products

- Chargeable event
- The way out of PPB provisions @ 15%
- The twilight zone
- Vital conversions

Session 7:

Offshore Pension Schemes

- Frozen FURBs and the Ballock approach
- New offshore FURBs

Session 8:

Nil-Percent in the Islands: Dealing in UK Land – The Vital Islands New Source Approach

**ABSOLUTELY
VITAL NEW
PLANNING**

- Jersey, Guernsey, Isle of Man
- The arrangements
- S.776 and S.739
- Building sites
- The new “income packet” approach
- Renting into the Treaty
- Get that local source now
- Trans-islands approach – split incorporation and residence

Session 9:

Isle of Man Partnership

- Attack on agents
- 3 line whip

Session 10:

Safe Section 13 Structures

- Magic 11
- Non-close
- Share swings
- Opening Section 13
- Vital bare cost uplifts
- Offshore funds
- S.739

Session 11:

Non-Doms Owning UK Houses & Investments

- Pre-owned assets
- IHT excluded property
- No employment income charge
- The “strings” theory
- Forced heirship
- Bare trust
- Local taxes

URGENT DEADLINES

Session 12:

The New IHT Code & Overseas Settlements

- Safe discretionary trusts
- 10 areas to consider
- Rebound trusts
- Tardis settlements
- 5 April 2008 deadline

Session 13:

The New CGT Code & Overseas Settlements

- Where is that trust resident?
- Red shifts
- Domino trusts
- Deeds of variation and domicile
- Flip flop
- Deadly loans

Session 14:

The New Share-to-Stock Approach

- The building site problems
- Treaty relief
- The exciting new share-to-stock approach and S.776

Session 15:

The Grail is Found on the Island?

- No IHT on death
- Getting in without SDLT
- The IHT shadow provision

Session 16:

New SDLT Planning for Non-Residents and Non-Doms

- Sales to connected companies
 - no ED
 - no SDLT
 - no IHT
- Back-to-back completions
- The exploding frog
- Deeded consideration trumped by land valuations
- Trust route
- Bouncing freeholds
- Deemed land transfer route
- Getting land into offshore corporate SDLT free
- The leaky side of S.75A – **DETAILED PAPER**
- New UUT rules (be warned)
- Sale and gift
- Partnership gaps
- Dividend scheme and S.75A

Session 17:

Focus on the “New” Sections 739 and S.740 (ITA 2007 Ss.720 & 731)

- One offending operation is enough
- No tax avoidances
- Sub-settlements problem
- Speciality deeds and locations charges

Session 18:

Offshore UK Land Partnerships

- “S.739” (ITA 2007 S720)
- CGT

Session 19:

Offshore EBTs

- Special classes
- CGT freedom
- Transfers
- Step downs
- What about those loans?

Session 20:

Emigration

- Go for income
- Acquisition taxes
- 5 year bounce
- Latest thinking
- S.162
- S.13
- Exit charges
- Forfeit
- DTR mismatch

Session 21:

Amalgamated Offshore Structures

- UUTs and partnerships
- Trusts, company and UUT combo
- Trusts and partnerships
- Parallel trust partnerships

Session 22:

Deemed Domicile Treaty Overrides

- Borrow, charge and deposit approach
- Bouncing asset

NEW APPROACH TO OLD PROBLEM

Session 23:

The Holden Checklist

- Bullock
- Usurpation
- SP 1/90 in ruins
- Twenty-point check-list

Session 24:

Benefiting from Offshore Settlement

- “S.740” loans and house use
- S.7 benefits
- Spread loans
- “Long held” benefits
- “s.739” is easy
- Don’t mix it
- Offshore funds and the amazing one-year rule

LATEST THINKING

Session 25:

UK Non-Doms & Switzerland

- Forfait v £30,000
- Laying out the Swiss carpet
- The gentle Swiss tax regime
- The UK Government mistake

THE SWISS ANGLE

Conference Timings:

Registration and coffee will take place from 0900 with conference proceedings commencing at 0930. Lunch will be taken between 1300-1400 and coffee breaks at appropriate points throughout the day. Conference will close at 1730.

Enforce Your Brand and Meet New Clients at this Key Industry Event

This event regularly attracts a wide spectrum of Lawyers, Accountants, Tax Advisers, Trust Companies, Private Banks and Fiduciaries.

If you are interested in accessing a senior level audience at this cutting edge industry forum, we can work together to identify creative solutions through a variety of means:

- Hosting a networking drinks reception
- Booking an exhibition space at the conference
- Advertising in the delegate documentation pack

Please contact

David Gold +44 (0)20 7017 7243
or email david.gold@informa.com

Speakers

Patrick Soares, Gray’s Inn Tax Chambers

Patrick Soares practices at Gray’s Inn Tax Chambers, specialising in tax and trust work. He is the author of *Offshore Investment in UK Land: Tax Efficient Structures and Non-Resident Trusts*.

Ian Richards, Pump Court Tax Chambers

Ian Richards advises in all areas of personal tax, especially in respect of offshore trusts and non domiciled UK residents, for high net worth individuals (including many household names in the entertainment sector and other industries) and providing tax strategies for sheltering future profits and gains. He has substantial experience in settling questions of domicile with HMRC.

David Wallace Wilson, Schellenberg Wittmer

David Wallace Wilson is an Associate Partner with Schellenberg Wittmer. He is author of *Switzerland Digest of Trust Law* and advises many non-UK domiciled clients on the overseas tax consequences of their positions.

Market-Leading Reviews – Don’t Miss Out!

“

Excellent as ever
- high quality and relevant content,
very well presented

(Mazars)

Good team!

(Taylor Wessing)

The interaction and mutual understanding between the speakers led to a very watchable seminar

(Amicorp)

Some cracking stuff in this conference

(Thomas Egger)

Good mixture of theory and practice

(Jeffrey Crawford & Co)

“Great interaction between the speakers...first time I’ve ever seen such teamwork amongst presenters”

(Investec)

”



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Dear Practitioner,

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Patrick Soares

GRAY'S INN TAX CHAMBERS

Ian Richards

PUMP COURT TAX CHAMBERS

David Wallace Wilson

SCHELLENBERG WITTMER

(Should the Non-Doms go to Switzerland?)

**Planning in the New Regime for:
Non-UK Domiciled Individuals, Trusts & Companies**

12th February 2008, London

**Offshore tax planning for UK Resident Non-UK Domiciles
is set to change dramatically from April 2008.
URGENT PLANNING for your clients is required now.**

In response to the shock PBR statement on the tightening of the rules surrounding your non-UK domiciled clients, IBC's highly acclaimed *Offshore Tax Planning* conference will afford you to up-to-the-minute guidance on what the changes are, how they affect your clients and what you need to do before 5 April 2008.

Hear from two of the UK's leading tax Barristers from the two leading tax chambers on what you should be doing now!

Vital Planning:

The following topics, plus any areas arising between now and the conference date will be dealt with in detail:

- The Swiss Angle (The Non-Doms Magnet)
- Electing into Non-Dom Status
- Urgent Gain Washing
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- Jumping Sources
- IHT Deadlines

We look forward to seeing you and your colleagues at this essential event in February.

Kind regards

Patrick Soares, GRAY'S INN TAX CHAMBERS

Over 300 Pages of Reference Material

In addition to the invaluable guidance on the day, you will also receive our thorough reference material that you can refer to once back at your office.

The tome includes In-depth treatment of all topics in the programme & PBR developments, including detailed memorandum on the new rules & the planning that must be taken before the 5 April 2008.

Offshore Tax Planning

KM3087

12th February 2008, Radisson SAS Portman Hotel, London

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please note that credit cards will be debited within 7 days of your registration on to the conference

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Additional Requirements

Please notify IIR at least one month before the conference date if you have any additional requirements e.g. wheelchair access, large print etc.

WHEN AND WHERE

KM3087

12th February 2008

Venue: Radisson SAS Portman Hotel
22 Portman Square
London W1H 7BG

T: +44 (0)20 7208 6000
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