Patrick Soares
GRAY'S INN
TAX CHAMBERS
Ian Richards
PUMP COURT
TAX CHAMBERS

IBC's 23rd Conference:

Tax Planning in the New Regime

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

With

Giles Clarke
Author
OFFSHORE TAX PLANNING

David Wallace Wilson
SCHELLENBERG WITTMER
(Why non-doms should still go to Switzerland)

"Excellent presentations with very useful ideas many of which we hope to implement"
(V. Shah, Godley & Co
Attendee in February 2008)

Over 30 Brand New Cutting-Edge Topics Covered, Including:

- The New Non-dom Disclosure Provisions
- Offshore Trusts No Retrospective Charges
- Remittance Planning Under the New Regime
- Loans
- Interest Payment Only
- Offshore Income Gains – DETAILED COVERAGE (Quick Remittances)
- 'Derives' – Freezing Offshore Accounts
- Super EBTs
- Homes Schemes for Non-doms
- Use of Luxembourg
- Insurance Policies
- Trust Indemnity Routes
- Washed Gains
- Forked Company Approach
- S.13 Groups
- The Bouncing Ming Vase
- S86 & 87 – DETAILED COVERAGE
- Transfer of Assets abroad provisions DETAILED COVERAGE
- The Gaps
- Super Discretionary Trusts
- New Life for Personal Portfolio Bonds
- Moving Pensions Schemes
- The New Residence Rules
- Using the Islands to Mitigate Tax on Land Deals
- Vital SDLT Planning
- Offshore Settlements with a UK Permanent Establishment
- Resurrecting a Dead Settlor
- Offshore UK Land Partnerships
- Deferred Share Schemes
- New Excluded Property Trusts
- Getting All Property into Discretionary Trusts Without Charge
- The New S13 Approaches
- Deemed Domicile Treaty Overrides
- UK Non-doms and Switzerland
- Offshore Insurance Products
- Back-to-Back Arrangements

Register by 9th May 2008 & SAVE £50!

2 SETS OF PLANNING NOTES!

1. In-depth treatment of all topics in programme & FB 2008 developments, supported by over 300 pages of notes.
2. You will also receive a 50 page detailed memorandum on the new rules & the planning that must be taken before the 6 April.

10th June 2008, Cafe Royal, London

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Over 200 tax professionals benefited from IBC's Emergency Offshore Tax Planning in February

Don't miss your opportunity to be comprehensively brought up to date in June!

"The best conference I have attended.."

(T. Galloway, Birketts LLP
Attendee in February 2008)

Dear Tax Professional,

Offshore Tax Planning
– In the new era

10th June 2008, London

The New Regime!

Following the new draft legislation for non-UK domiciles, sweeping changes are to be made to the taxation of your non-UK domiciled clients. Discover in detail what this means for you in practice in 2008.

This is a vital conference dealing with the major and far reaching changes made to the UK tax system dealing with non-UK domiciled persons and the Remittance basis.

Focussing on the new and long-standing offshore tax planning issues, this is a premium opportunity to stay ahead of the game. With leading expert, ***Patrick Soares***, on your side, you are guaranteed to gain practical, unique and tax-efficient planning ideas for your clients.

This conference examines in detail the new legislation and what planning opportunities are available for individuals who are resident but not domiciled in the UK, ranging from interest payment loans to the bringing of assets to the UK tax-free and from the creation of safe settlements to the crystallisation of tax-free gains in a safe form.

The programme will, of course, be updated to include all of the Budget/FB 2008 changes and the tax consequences for your clients as well as the long-established offshore tax planning advice and ideas you have come to expect from a Patrick Soares conference.

What you need to do before the 5 April 2008 deadline? FREE EMERGENCY MEMORANDUM

So as you can take into account what steps need to be taken before the 6 April 2008 before the new provisions come into effect, when you sign up to the June 2008 conference, Patrick Soares has prepared an emergency memorandum some 50 pages long which will be available to you on registration or not too long thereafter to ensure you have enough time to take all the necessary steps before 6 April 2008 such as:

- Washing offshore fund gains
- Closing bank accounts
- Buying assets
- Closing trusts
- Resting on re-basing
- Making payments from trusts
- Making gifts
- Disposing of assets
- Liquidating companies

The un-missable June conference will then focus on tax planning in the new era!

Kind regards

Patrick Soares, GRAY'S INN TAX CHAMBERS

Register by 9th May 2008 SAVE £50!

Offshore Tax Planning

KM3101

10th June 2008, Cafe Royal, London

Please quote the below VIP number when registering

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HOW MUCH?

I am registering by 9th May 2008 SAVING £50

Tick	Code	Date	Price	Total Cost Incl VAT @ 17.5%
☐ Offshore tax Planning	KM3101	10th June 2008	£899	£1056.33

I am registering after 9th May 2008

Tick	Code	Date	Price	Total Cost Incl VAT @ 17.5%
☐ Offshore tax Planning	KM3101	10th June 2008	£949	£1115.08

Savings include Multiple Booking & Early Booking Discounts. All discounts can only be applied at the time of registration and discounts cannot be combined. All discounts are subject to approval.
Please note the conference fee does not include travel or hotel accommodation costs.
£200 discount for 3rd and subsequent delegates.

THREE EASY WAYS TO PAY

☐ Cheque. Enclosed is our cheque for £ .... in favour of IIR Ltd
Please ensure that the Reference Code **KM3101** is written on the back of the cheque

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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

KM3101
10th June 2008

Venue: Café Royal
68 Regent Street
London
W1B 5EL, UK
T: +44 (0) 207 437 9090
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Delegates are responsible for the arrangement and payment of their own travel and accommodation.IIR has arranged a special room rate at a number of hotels. If you wish to book a room, please call **Venue Search on +44 (0) 20 8546 6166** stating that you are an IIR delegate.

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Confirm your cancellation in writing two weeks before the event and receive a refund less 10%+VAT service charge.Should you cancel between one and two weeks prior to the event,you will receive a refund less 50%+VAT service charge. Regrettably,no refunds can be made for cancellations received less than 7 days before the event.A substitute is always welcome at no extra charge.

[I really enjoyed the]
"Practical committed guidance that guides future planning"
(R. Surcouf, Caversham, Attendee in February 2008)

The New Non-Dom Regime

Session 1:

The New Non-dom Disclosure Provisions

- Disclosing offshore settlements
- What new residents must do
- Offshore companies
- How far back?

Session 2:

Offshore Trusts No Retrospective Charges

- The new re-basing rules
- Old benefits
- OIGs

Session 3:

Remittance Planning Under the New Regime

- True meaning of 'derive'
- *Trennery*
- *Herman*
- Directly and indirectly
- Caterpillar tracks

Session 4:

Loans

- Repayable on demand
- Untainted bank money
- Parallel loans

Session 5:

Interest Payment Only

- Gap in the provisions
- Linked loans

Session 6:

Offshore Income Gains – (Quick Remittances)

DETAILED COVERAGE

- Interaction with S. 721
- S.13 structures
- End of remittance

Session 7:

'Derives' – Freezing Offshore Accounts

- Trustee guarantees
- Bouncing accounts
- New approaches

Session 8:

Super EBTs

- The ultimate property holders
- IHT planning (participators)
- S.86 and 87 – no bounty

Session 9:

Homes Schemes for Non-doms

- Strings
- Reimbursement routes

Session 10:

Use of Luxembourg

- S.13 firewalls
- Trust and Lux structure

Session 11:

Insurance Policies

- S.13 wall
- 5% tax-free
- Beware the PPBs

Session 12:

Trust Indemnity Routes

- Frozen structures
- One-off benefits or multiple?

Session 13:

Washed Gains

- The new re-basing
- Dealing with future gains
- Old benefits

Session 14:

Forked Company Approach

- 50/50 route
- 76/24 percent route

Session 15:

S.13 Groups

- Watch out for S.14
- Buying UK assets and S.721

Session 16:

The Bouncing Ming Vase

- Bring assets to the UK
- Taking assets out of the UK

Session 17:

S86 & 87 –

COMPREHENSIVE COVERAGE

- How the new rules work in detail with practical examples
- Matching

- Capital payments
- Blocked gains
- Interaction with offshore income gains

Session 18:

Transfer of Assets Abroad Provisions

COMPREHENSIVE COVERAGE

- S. 721 and S.731 – how they work under the new regime in detail with practical examples
- Interaction
- Bona fide commercial defence
- One wrong move and you're caught

Session 19:

The Gaps

- Indirect payments
- Transfers between settlements

Session 20:

Back-to-Back Arrangements

- Frozen accounts
- Personal guarantees

Essential Structures:

Session 21:

Super Discretionary Trusts

- Using these in the new era
- Tax-free editions – how this can be done

Session 22:

New Life for Personal Portfolio Bonds

- Avoiding the annual charge
- 'Influence-only' structures
- Loans not premiums
- S.13

Session 23:

Moving Pensions Schemes

- EU freedom
- Old FURBs

Session 24:

The New Residence Rules

COMPREHENSIVE COVERAGE

- The new day count
- The new 91 day/183 day approaches
- UK houses and spouses
- Employment contracts
- Let that property
- What is left of IR20?

Session 25:

Using the Islands to Mitigate Tax on Land Deals

- 0% is still a rate of tax
- Isle of Man partnerships
- Go for capital
- The golden trading share approach – why it works

Session 26:

Vital SDLT Planning –

DETAILED PAPER

- No scheme transactions approach
- Buy and give
- Buy and divide
- Rest on contracts (89%)
- I-P-C approach – No SDLT
- The partnership gap

Session 27:

Offshore Settlements with a UK Permanent Establishment

- Making Trusts UK resident
- Avoiding the permanent establishment
- Don't visit that office

Session 28:

Resurrecting a Dead Settlor

- Deeds of variation
- IHT and CGT – Lazarus structures

Session 29:

Offshore UK Land Partnerships

- LLP problems
- Interest relief
- Unit Trust alternative

Session 30:

Deferred Share Schemes

- Capital payments
- IHT planning – the future

Session 31:

New Excluded Property Trusts

- Buying into an excluded property trust

Session 32:

The New S13 Approaches

- Share floods
- Intermediate washes

Session 33:

Deemed Domicile Treaty Overrides

- Death only
- Relevant Treaties
- Local law

Session 34:

UK Non-doms and Switzerland

- Forfait v £30,000
- Open door
- Other taxes in Switzerland
- Base for business
- Why non-doms should come to Switzerland
- Where the UK Treasury has gone wrong

Session 35:

Getting All Property into Discretionary Trusts Without Charge

- New approach – the reversion gap

Session 36:

Offshore Insurance Products

- S.13
- 5% free
- Avoid PPB

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.

Sponsorship Opportunities

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.

Giles Clarke
Giles is author of *Offshore Tax Planning* (14th Edition Lexis Nexis Butterworths 2007) and General Editor of *Spitz and Clarke – Offshore Service* (Lexis Nexis Butterworths looseleaf).

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)