



EDINBURGH TAX NETWORK

How could Tax Penalties infringe my Human
Rights and what can I do about it?

David Small, Advocate, CTA

Arnot Manderson Advocates

- The European and UK sources of Human Rights law and their different effects
- The right to a fair hearing
- The right to silence
- The standard of proof – on the balance of probabilities or beyond reasonable doubt?
- Disproportionate penalties – recent case law on VAT and PAYE

Thursday 26th July 2012

Registration & buffet lunch from 12.15pm – Seminar starts 1pm

Mackenzie Building, Edinburgh

Old Assembly Close

172 High Street

EH1 1QX

One Hour of CPD – lunch provided courtesy of Lusona.

As with all ETN events there is no charge but prior booking is necessary. Please contact Tracy Whitelaw on seminars@terrafirmachambers.com to reserve places.

EDINBURGH TAX NETWORK

The Edinburgh Tax Network was formed in 2009 as a means of promoting the tax profession, irrespective of the actual qualifications held, through joint CPD and networking events. The organising committee consists of representatives from:-

- The Chartered Institute of Taxation (Scotland Branch);
- The Faculty of Advocates Trust, Fiduciaries and Executries Group (TrustBar);
- The Faculty of Advocates Tax Law Group
- Institute of Chartered Accountants Scotland (ICAS);
- Society of Trust & Estate Practitioners Scotland (STEP Scotland);
- Institute of Chartered Accountants in England and Wales (ICAEW)

For further information, or to volunteer to present at events, please contact Richard Brunton (CIOT) on edinburghtaxnet@btinternet.com or Derek Francis (TrustBar / STEP) on derek.francis@terrafirmachambers.com



Lusona are Scotland's only specialist Tax Recruitment Consultancy. We provide advice to tax professionals across the entire spectrum – accountancy firms, legal firms, wider industry and HMRC.

Lusona are working in partnership with ETN to promote tax as a distinct profession – and to further the benefits of tax professionals working and socialising together on a regular basis.

For further information please contact Sarah McParland on sarah@lusona.co.uk or Stuart Ringland on stuart@lusona.co.uk



Terra Firma Chambers is a top ranked chambers specialising in property, planning, commercial and administrative law, with many of our members receiving one or more recommendations in the Legal 500 and Chambers UK law directories. Chambers UK identify Terra Firma as a top ranked set in Scotland. A number of our members are also qualified barristers and members of leading English Chambers. Terra Firma Chambers offers specialist Tax expertise with Counsel regularly instructed to advise and represent clients on matters relating to all aspects of tax law.

For further information, please email Terra Firma's Practice Manager, Emma Potter, on emma.potter@terrafirmachambers.com