

EDINBURGH TAX NETWORK & TRUSTBAR

Seminar | Thursday 12th February 2015

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)
- Institute of Chartered Accountants Scotland (ICAS)
- Society of Trust & Estate Practitioners Scotland (STEP Scotland)
- ICAEW Scotland

For further information, or to volunteer to present at events, please contact Fraser Allister (CIOT) on edinburgh@tax.org.uk or Derek Francis (TrustBar / STEP/ CIOT) via clerks@terrafirmachambers.com

The Rt. Hon. Lord Hodge J.S.C. *Marley v Rawlings* [2014] UKSC 2

As Patrick Hodge QC, Lord Hodge was one of the leading Scottish Silks of his generation and appeared in many landmark cases before being elevated to the Bench.

In *Marley v Rawlings* the speeches were Lord Neuberger PSC and his. The Supreme Court explored:

- the use of principles for the interpretation of contracts for the interpretation of wills and their similarities and differences;
- the relationship between interpretation and rectification of the terms of a will or other deed;
- the possibility of rectification (alteration) of the terms of a will (or other e.g. trust document) under Scots law to make it reflect the intention of its maker.

For anyone who advises on tax, will trusts or wills, when faced with a deed which does not produce the intended - or what might plausibly have been the intended - result, knowing what is possible to put it right is essential. Find out from the man who knows, if anyone does!

When | Registration, Tea & Coffee 4.30pm | Seminar 5pm-6pm | Drinks & Canapés from 6pm

Where | Parliament Hall, Parliament House, High Street, Edinburgh, EH1 1RF

One Hour of CPD | There is no charge for attending however prior booking is necessary.

To reserve a space please email: seminars@terrafirmachambers.com

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