

EDINBURGH TAX NETWORK

Seminar | Thursday 26th January 2017

Legitimate Expectations and Taxation

**David Small, Advocate, Arnot Manderson Advocates
and David Welsh, Devil**



Can a taxpayer rely on something HMRC has told him or her, or on guidance given by HMRC to the general public? Can HMRC retrospectively change its mind?

The short answers to those questions are “yes” and “no” respectively, provided that the taxpayer has “legitimate expectations” and it would be unfair of HMRC not to let those expectations be fulfilled.

In this talk we will review the leading case law about “legitimate expectations” and consider taxpayers’ prospects of reliance on –

- HMRC practice,
- Telephone advice,
- Written rulings,
- Extra statutory concessions.
- Public guidance/practice statements,
- HMRC technical manuals and
- (even) Acts of Parliament.

We will also look at how to enforce rights based on legitimate expectations – does the Tribunal have jurisdiction or must the taxpayer go to Court?

When | Registration, Tea & Coffee 12.30pm | Seminar start 1pm

Where | The Mackenzie Building, Old Assembly Close, Edinburgh, EH1 1QX

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

To reserve a space please call 0131 260 5606 or email seminars@terrafirmachambers.com

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 Richard Johnston (CIOT/ ATT) on edinburgh@tax.org.uk or Derek Francis (TrustBar/ STEP/ CIOT) via

clerks@terrafirmachambers.com



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