

EDINBURGH TAX NETWORK

Seminar | Thursday 17th November 2016

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



An Address by

The Rt. Hon. Lord Drummond Young

'The Rangers Case: HMRC v Murray Group Holdings - Substance and form - the triumph of reality over language?'



Lord Drummond Young handed down the leading judgments in *Aberdeen Asset Management* and in *Murray Group Holdings* ("Rangers"). The Rangers case is on its way to the UK Supreme Court. It is rare – and so refreshing – to find a Judge willing to discuss so important a case under appeal. Together, they represent the greater part of Scotland's contribution to the UK – and international – response to avoidance. They build on the foundations laid in Ramsay doctrine as elaborated in *Arrowtown* and *Barclays Mercantile* and consolidated in *UBS v R&CC*.

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

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

1 Hour of CPD | To reserve a space complete and return the accompanying form (page 2), with payment (as appropriate), to Tracy Whitelaw, Terra Firma Chambers, Parliament House, Edinburgh, EH1 1RF. If you have any queries, please email seminars@terrafirmachambers.com

Sponsored by:



**'The Rangers Case – Murray Group Holdings:
Substance and form - the triumph of reality over language?'**

An address by the Rt. Hon. Lord Drummond Young

17th November 2016

Registration, Tea & Coffee 4.30pm: Seminar at 5pm
The Laigh Hall, Parliament House, High Street, Edinburgh, EH1 1RF

There is a charge of £25 per person for attendance at this event. It is, however, free to members of the Edinburgh Tax Network constituent bodies - as listed below:

- The Institute of Chartered Accountants, Scotland;
- The Institute of Chartered Accountants in England and Wales;
- The Chartered Institute of Taxation
- The Society of Trust and Estate Practitioners
- TrustBar

Members of the Faculty of Advocates can join TrustBar for £25 a year and attend for free!

To reserve a space/spaces, please complete the below slip and return with payment, as appropriate, to **Tracy Whitelaw, Terra Firma Chambers, Parliament House, Edinburgh EH1 1RF**. If you have any queries, please call 0131 260 5606 or email seminars@terrafirmachambers.com.

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ETN | An address by Lord Drummond Young | 17th November 2016

I, _____ (name) of _____ (firm/organisation),
_____ (email address), wish to reserve spaces for:

Name:	Firm/Organisation:	Member of Consistent Group (if yes, add details):
_____	_____	<u>Yes/No</u> _____
_____	_____	<u>Yes/No</u> _____
_____	_____	<u>Yes/No</u> _____
_____	_____	<u>Yes/No</u> _____
_____	_____	<u>Yes/No</u> _____

No. of attendees: _____ No. of paying attendees: _____ Total payment: _____

[Delete as appropriate]

1. I enclose a cheque for £_____ payable to "Faculty Services Ltd"

or

2. Please send me BACS details and I will arrange payment.

I require an invoice: Yes / No