

EDINBURGH TAX NETWORK



in association with



Seminar | Thursday 14th June 2018

New Inheritance Tax DOTAS Hallmark

SI 2017/1172

Derek Francis

CTA (Fellow), TEP, Advocate, Terra Firma Chambers &
Barrister, Temple Tax Chambers

- Why do Hallmarks - and IHT Hallmark - matter?
- The 2011 Regs. Light Touch Regulation
- The nebulous proposals; 20th April 2016 Condoc
- Finer mesh - still doesn't catch ordinary planning?
- The 'informed observer' test
- Grandfathering & other exceptions - then and now.

And if time allows:

Thoughts on 'the Rangers Case'
RFC 2012 v. Advocate General for Scotland [2017] UKSC 45

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

When | Registration, 12.45pm | Seminar 1pm to 2pm

Where | Johnston Carmichael, CA, 227 West George Street, Glasgow, G2 2ND

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

