

Tax Planning *for* Non-Domiciliaries

Understanding the new government
regime for non-doms

17th November 2015 • Kensington Close Hotel, London



Jonathan Burt
HARCUS SINCLAIR

Emma Chamberlain
PUMP COURT TAX CHAMBERS

Mark Davies
MARK DAVIES & ASSOCIATES

Arabella Murphy
MAURICE TURNOR GARDNER

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Tax Planning for Non-Domiciliaries

8.30 Registration

9.00 Chair's Opening Remarks



Jonathan Burt
Partner

HARCUS SINCLAIR

9.10 Tax of Residential Property

- ATED
- Restructuring overseas structures
- Structuring for new acquisitions
- New CGT on non-residents



Dominic Lawrance
Partner

CHARLES RUSSELL SPEECHLYS

9.50 The Unused Opportunity: Business Investment Relief

- How non-doms who have loans secured on assets comprised of income and gains have until 5th April 2016 to restructure
- Use of BIR



Tim George
Partner

WITHERS

10.30 Refreshment Break

10.50 Planning for New Arrivals

- Clean capital



Jonathan Burt
Partner

HARCUS SINCLAIR

11.30 Residence, Domicile and Mobility: How to Ditch a Deemed Domicile

The changes proposed in the 2015 Summer Budget will make it harder than ever for individuals to avoid acquiring a deemed UK domicile for UK tax purposes and, once acquired, to give up that status. Residence will continue to play a key part. This session will review the routes by which an individual can become non-resident (or avoid becoming resident) and the interaction with the revised domicile regime from 2017:

- What it takes to become non-resident: one pass (automatic overseas test) or two fails (automatic UK and sufficient ties tests)
- Split years and dual residence
- A five year "tail" for income tax, capital gains tax and inheritance tax
- How can arrivers avoid (or defer acquiring) residence – is there a 90 day rule?



Stephen Smith
Legal Director

OLSWANG

12.10 The End of Gulliver's Travels: Brits Coming Home



Sophie Dworetzsky
Partner

WITHERS

12.40 Lunch

1.45 What has Changed: Deemed Domicile Analysis



- Planning / structuring
- Deemed domicile rule for all taxes

Moderated by:



Jonathan Burt
Partner

HARCUS SINCLAIR

Panel members:



Emma Chamberlain
Barrister

PUMP COURT TAX CHAMBERS



Amanda Hardy QC
Barrister

15 OLD SQUARE



Oliver Marre
Barrister

15 OLD SQUARE

Understanding the new government regime for non-doms

2.35 What You Can Do Now: Working with the New Regime



- Planning for people up to the 15-16 year threshold
- Trust Planning under the New Regime
- Is it now encouraged?
- Who are the beneficiaries and who receives a benefit for tax purposes?



Mark Davies
Director

MARK DAVIES & ASSOCIATES

3.15 Refreshment Break

3.35 Attack on Non-Doms Engaged in Private Equity



Arabella Murphy
Partner

MAURICE TURNOR GARDNER

4.05 Inheritance Tax Changes Which Affect Non-Doms

- Property through companies
- Deemed domicile rules are shortening
- Excluded property trusts are still preserved



Nicholas Harries
Partner

MACFARLANES

4.40 Known Unknowns: What to Look out For

This session will assess the known unknowns and unknown unknowns in the new legislation including but not limited to:

Known Unknowns



- De-enveloping reliefs: act now or wait?
- Trusts: how excluded will they be?
- What does 15/20 really mean?
- 7-year look-back rules: how will the transition work?
- Capital losses: can they avoid making the rules even more complex than they already are?

Unknown Unknowns

- Will there be any anti-forestalling legislation?
- Will there be any form of pragmatic amnesty for mixed-accounts and trusts?
- Will there be any form of re-basing?

Moderated by:



John Barnett
Partner

BURGES SALMON

Panel members:



Lynnette Bober
Director

RAWLINSON & HUNTER



Jeremy Franks
Head of Wealth Planning

UBS



Aparna Nathan
Barrister

DEVEREUX CHAMBERS

5.30 Chairs Closing Remarks

5.35 Start of Drinks Reception



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Tax Planning for Non-Domiciliaries 2015

17th November 2015 • Kensington Close Hotel, London

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FKW53233

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FKW53233
17th November 2015

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Kensington Close Hotel
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