Bournemouth & District Law Society

TAX AND TRUST UPDATE

WEDNESDAY 1 MARCH 2023 – 14:00 – 17:15

Registration:	13.30
Venue:	Marsham Court Hotel, 3 Russell Cotes Road, Bournemouth BH1 3AB
Parking:	This is at the rear of the hotel (postcode BH1 3AU) and there is no parking charge. On arrival, please inform hotel reception of your car registration number and, when you leave, ask for the exit code to raise the exit barrier. Alternatively, there is parking at Berry Court in St Peter's Road, Central Car Park in Upper Hinton Road or street parking around the hotel.
Cost:	£95 – Member and Associate Members of BDLS/Trainees (Solicitors; Cilex; Apprentices) £145 – Non Member of BDLS
CPD:	3

This course will include:

- **Tax & estate planning:**
  Following the Autumn Statement's squeeze on taxpayers, with stealth taxes and reductions in allowances, some careful thinking is needed by clients, including executors and trustees. Many clients will be paying more tax, in lifetime on death, simply by doing nothing. IHT is the classic "stealth tax" where the IHT "tax take" in increasing by a third over 5 years.

  There are opportunities for reviewing estate planning, for individuals and couples, which can help mitigate the effects of this squeeze. We will explore these areas on which you might advise clients:
  - Inheritance Tax (IHT): what wills and trusts, and lifetime planning can help mitigate long term tax?
  - Capital Gains Tax (CGT) and Dividend tax: the huge cuts in CGT gains allowances and dividend allowances could be mitigated with some financial planning input.
  - Estates and Trusts: the cuts in allowances coming in 2023/24 mean changes in various elements of estate and trust practice are needed.
  - Income tax freeze: steps some individual clients can take.

- **TRS Updates**
  We will also identify any developments of significance on the Trust Register

This lecture will be presented by **JOHN BUNKER**. John is a freelance lecturer and also a Consultant Solicitor and Chartered Tax Adviser with Irwin Mitchell LLP. John is the co-Editor of the Law Society's new IHT Planning Handbook (published Dec 2020) of which he wrote one third. With over 30 years of experience as a solicitor specialising in wills, trusts, estate and tax planning, and more than 25 years as a Chartered Tax Adviser, John serves on HMRC's Capital Taxes Liaison Group and the TRS sub-group helping HMRC with the guidance needed on the TRS Manual for 5MLD, and on TACT's Private Trusts Committee. John served as Chair of the Chartered Institute of Taxation's Private Client (UK) Tax committee for 3 ½ years until Sept 2021, and on the HMCTS Probate Advisory Group (representing STEP) for 18 months until Nov 2021.

John created his role in technical development and know-how, originally for Thomas Eggar's 100 strong Private Client team, in 2012 after 23 years as a partner. This role developed within Irwin Mitchell Private Client to include teams in offices across the country. Alongside this John has developed external training work in a freelance capacity. He brings enthusiasm for his subject, where he seeks to illuminate technical details with practical insight, to training for local law societies, the Law Society, STEP nationally, branches of STEP, CIOT, SFE and other professional groups, as well as MBL, Professional Conferences and individual firms.

BOOKING FORM

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Please complete booking form below and return to office@bournemouthlaw.com by 22 February 2023

Membership Type	**Cost**	**Name of Delegate(s)**	**Email address**
Solicitor Member; Associate Member; Trainees *(Solicitor, Cilex & Apprentices)*	£95		
Non Member	£145		
Total	**£**		

Payment to be made by BACS only. Booking secured upon receipt of payment.

Account Name	Bournemouth & District Law Society
Account Number	56568851
Sort Code	56-00-35
Reference	**952**/***insert delegate name/initials***