Bournemouth & District Law Society

Sponsored by: finders INTERNATIONAL TRACING HEIRS TO ESTATES, PROPERTY & ASSETS

WEBINAR: EFFECTIVE IHT PLANNING FOR BUSINESSES AND FARMS IN A CHANGING ENVIRONMENT

WEDNESDAY 1 MAY 2024 – 10:30 – 12:00

Webinar details:	The platform is **Zoom** and can be viewed on a mobile, tablet, laptop or PC. The link to join will be emailed to you nearer the time. It would be helpful to download Zoom on to your device beforehand - the app is Zoom Cloud Meetings. Please note that it may not be possible to access your video and microphone if you are remote accessing your office computer - you may want to forward the link.
Cost:	£55 – Member and Associate Members of BDLS/Trainee Solicitor £80 – Non-Member of BDLS
Booking Reference:	998
CPD:	1.5
SRA Competence:	B SRA | Statement of solicitor competence | Solicitors Regulation Authority

Maximising business and agricultural reliefs (BPR & APR) in lifetime planning, wills and post-death planning, is vital for farm and business owners. This session covers:

- **A reminder of some basics for 50% & 100% APR & BPR;**
- **addressing crunch issues including the "wholly or mainly" test, for mixed trading and investment businesses; and excepted assets – what if you have "too much cash"?**
- **BPR for farmers and issues to watch as environmental land management is revamped, changing established tax certainties;**
- **Some lifetime succession planning, including avoiding proprietary estoppel claims, and the balance between the children who are or are not working in the business; and**
- **Will drafting: maximising APR & BPR; use of NRB Discretionary Trusts, the importance for RNRB and some drafting issues, including uncertainty re eligibility for APR & BPR.**

Speaker Profile:

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.

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Please book online at:
https://www.bournemouthlaw.com/bournemouth-district-law-society-lectures

Course Notes: For environmental reasons, BDLS will no longer be providing printed course notes at lectures. Lecture notes will be emailed to delegates in advance for either printing or accessing via their laptop or alternative device on the day.

Payment for lectures: Please be aware that payment must be received at the office **before** the lecture takes place. Course bookings will only be confirmed upon payment. All payments are to be paid by BACS. No refunds within 7 days of the course.