Bournemouth & District Law Society

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

WILLS AND VARIATIONS IN IHT PLANNING

THURSDAY 4 JULY 2024 – 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** Solicitor Member; Associate Member; Trainees (Solicitor, Cilex & Apprentices) **£145** Non Member of BDLS
Booking Reference:	601
CPD:	3
SRA Competence:	B https://www.sra.org.uk/solicitors/resources/continuing-competence/cpd/competence-statement/

This 3 hour session will provide a comprehensive insight into the use of wills and variations in tax planning including

- **tax planning through Wills for spouses, including effective use of the Nil Rate Band (& TNRB) and Residence NRB (& TRNRB);**
- **spouses without descendants or who won't qualify for RNRB– what we can offer for IHT mitigation;**
- **trusts for minors – choosing the right trust for your client's wishes;**
- **trusts for property interests – and avoiding an accidental interest in possession with IHT consequences; and**
- **effective use of APR/BPR for farming and business clients.**
- **Variations of estates (s.142 IHTA) and trusts (s.144 IHTA): where they work well or less well.**

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 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.

Bournemouth & District Law Society

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

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.