**PARTNERSHIPS, HYBRIDS & OTHER STRUCTURES**

### Wednesday 3 December 2014

### 13:30 to 16:30

### Ramside Hall Hotel, Carrville, Durham

Everything you ever wanted to know about structures! Well, more specifically, to provide an outline on of how the various taxes affecting traditional partnerships, companies and limited liability partnerships and combinations thereof have changed with particular emphasis on the latest tax planning opportunities in the light of the 45% tax rate, the declining corporation tax rates, the new restrictions on excessive relief for pensions and the effect of the cap on income tax reliefs, the consultation on partnerships and the GAAR.

### This course is for all partners and staff advising clients on tax planning and compliance.

### Content

* LLP and partnership capital gains
* Should we incorporate? If so, LLP or Ltd company?
* Treatment of hybrids, corporate partners and service companies in the light of the consultation documents on partnerships and the GAAR
* And what about groups?
* Which to use and when
* Other tax planning opportunities and specific anti-avoidance
* Personal Investment Companies – a thing of the past?
* A consideration of the use of these structures in the medical, farming and other niche areas.

**Martyn Ingles** qualified as a Chartered Accountant in 1982 and has specialised in taxation ever since. He became an Associate member of the Chartered Institute of Taxation in 1983 whilst working for a large international firm. His career has combined lecturing with tax consultancy, working for The Financial Training Company Ltd, Horwath Clark Whitehill, and more recently MacIntyre Hudson. His main area of interest is tax planning for the family business, in particular tax efficient remuneration, exit planning and restructuring.

**Booking:**

**Credit/Debit Card – Tel (0)1908 248159**

**Online Booking -** £84.00 inc VAT, Retired/not employed £42.00 inc VAT at icaew.com/northern events

**Postal Booking by cheque -** £90.00 inc VAT, Retired/not employed £45.00 inc VAT

**Lunch** from the hotel carvery will be included for those booking this course and seminar in the morning.

For further information contact Joanne Lucking on 0191 300 0352 [joanne.lucking@icaew.com](mailto:joanne.lucking@icaew.com)

\*I/we would like to attend **Partnerships, hybrids & other structures course on Wednesday 3 December 2014** (booking ref DNORSEM141203)

If paying for multiple attendees please insert the lead name below with details of others - name, organisation & membership number – overleaf.

Name: …………………………………Organisation:………………………...

E-mail: ………………………………… Tel:...............................................

Address: …………………………………………………………………………

………………………………………………………………Postcode: ……….

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜ Tick this box if you require a VAT Receipt ⬜

I wish to reserve ….... place(s) at the above seminar. I enclose my cheque for £…………… payable to “NSCA”