# Capital Taxes and the family business

Wednesday 15 April 2015 13:30 to 16:30hrs
NewcastleGateshead Marriott, MetroCentre, NE11 9XF

### Objectives

This Government and its predecessor have constantly amended capital taxes with both IHT and CGT each receiving their share of attention in the last few years. The aim of the course is to update delegates on recent Capital Gains Tax and Inheritance Tax developments as they affect the family business and how we see they work in practice including pitfalls and planning opportunities. Strategies which were traditionally offered to reduce these taxes have dramatically changed over the last few years.

This course looks at the life of the average family business from set up to sale or succession from a capital taxation point of view.

### Content will include

* Entrepreneurs’ relief – pitfalls and planning
* The importance of “trading company” status
* Interaction with other CGT reliefs
* Inheritance tax refresher
* Business & Agricultural Property – 100% relief, are you sure?
* Capital tax planning
* Transferring the family company – CGT and IHT issues
* Selling the family company
* Liquidations and tax efficient striking off of the company

The course will include a number of case studies to illustrate the relevant points.

**Robert Trunchion -**  As head of tax training at Macintyre Hudson Advisory Services and a consultant for MHA Macintyre Hudson (as a Tax Partner), Bob is ideally placed to bring his expertise to delegates seeking greater understanding of issues such as capital tax planning, the tax implications of buying and selling companies, and trusts and share valuation work.

**Lunch** is included for those booking this course and the seminar in the afternoon.

**Credit/Debit Card Booking – Tel 01908 248159**

**Online Booking - £84.00 inc VAT, Retired/not employed £42.00 inc VAT at** [**www.icaew.com/northern**](http://www.icaew.com/northern)

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

Further information contact Joanne Lucking on 0191 300 0532 joanne.lucking@icaew.com

**\*I/we would like to attend the Making sense of trusts course on Wednesday 15 April 2015**

If paying for multiple attendees please insert thelead 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”**