# Making Sense of Trusts – Tax and Tax Planning – a back to basics course!

Wednesday 15 April 2015 09:30 to 12:30hrs
NewcastleGateshed Marriott, MetroCentre NE11 9XF

**Objectives**

Many accountants have a fear of trusts. This is not unnatural as they can appear complex. Accordingly they and their clients can miss out on some really useful structures to help protect family wealth and that can achieve tax efficiencies. This is even more important as HMRC clamps down on many areas of tax planning. Delegates need to know a bit about tax but no knowledge about trusts will be assumed as the course is aimed at demystifying the subject matter leaving delegates confident in advising their clients about trusts. Unfortunately, whilst the taxation of Scottish Trusts is similar to that of English and Welsh ones, the trust law of Scotland is very different and cannot be covered as well in just a half day course.

**Content will include:**

* Definition of a trust
* Types of trust
* Relevant trust law including role and duties of the trustees
* Overview of the taxation of trusts
* Taxation of trust income and gains
* Completion of basic trust tax returns
* Payments to beneficiaries
* Basic calculation of trust IHT and how it is being “simplified”
* Why you should use trusts – a few simple examples
* The use of alternative structures instead of trusts to achieve similar results
* Thinking “outside the box” to achieve results

**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”**