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Tax Avoidance, Risk & Litigation

HMRC Raising the Stakes on Tax Avoidance Latest Issues, Pitfalls and Developments

Key programme highlights include:

- ❖ Professional liability in tax
- ❖ HMRC investigations into criminal conduct
- ❖ FA 2014 changes
 - "Promoter"
 - "Conduct notice"
 - "High promoter"
- ❖ GAAR – where are we now?
- ❖ Penalties, reasonable excuse and discovery assessments
- ❖ Accelerated payment procedure
 - Retrospective tax return amendment
 - "Relevant" and "final" judgment
 - Limited rights of appeal
- ❖ Tax litigation: bringing a case in the brave new world post-FA 2014
 - Bringing a case after a "failure" notice
 - Distinguishing one version of a scheme from another: what counts?

24th June 2014 • Radisson Blu Portman Hotel, London

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Roger Stewart QC
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Keith Gordon
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Stephen Brandon QC
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Dear Private Client Practitioner,

HMRC's **relentless focus on tax avoidance** means that advisers need to be more alert than ever when advising clients even on "normal" transactions **whenever an element of tax saving is present**.

From **FA 2014**, anyone involved in a transaction that contains a tax advantage is potentially a "promoter" and if one or more conditions are triggered could be issued with a "conduct notice" laying down **stringent behavioural requirements** and potentially leading to designation as a "high risk promoter".

Guilty until proven innocent

FA 2014 will also introduce a **retrospective tax return amendment and accelerated tax payment procedure** for open enquires and pending appeals against closure notices where HMRC have decided that there is a "relevant" judgment that is "final", with **very limited rights of appeal**.

Presumption of guilt applies retrospectively

Accelerated tax payments will also be required **retrospectively** for transactions disclosed under **DOTAS** and those being challenged under the **GAAR**.

This conference encapsulates in just one day the latest issues you need to prepare yourself for in order to **survive unscathed in the post-FA 2014 landscape**.

The changing avoidance landscape has also focussed attention on the **duty of tax advisers to give tax planning advice** to clients and also their **liability when things go wrong**.

HMRC's **increasingly aggressive approach** to tax avoidance also merits a session on what happens if they **suspect tax fraud** and latest developments with the **GAAR** are also covered.

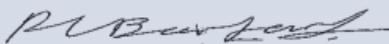
The FA 2014 changes may create pressure from clients to **actively pursue appeals** to the tribunal in part to establish that subtle but important variations exist between similar schemes so that so-called follower "failed" schemes are in fact nothing of the kind.

A special session on **tax litigation post-FA 2014** will therefore explore the issues in **bringing such cases to the tribunal**.

Take a look at the agenda and speaker line-up.

I look forward to welcoming you on the day.

Kind regards,



Paul Barford
Head of Private Client Events
IBC Global Events

9.00 Registration

9.30 **Chairman's Opening Remarks**



Patrick Cannon
Barrister
15 OLD SQUARE

9.40

Professional Liability in Tax

- Basic principles – *Hurlingham*
- Establishing a loss in a tax matter gone wrong
- Recent developments – *Mehjoo* case
- Failed tax schemes – duty of care?
- Professional obligations under codes of conduct
- SRA's attitude and practice in tax matters



Roger Stewart QC
Barrister
4 NEW SQUARE

10.20

HMRC Investigations into Criminal Conduct

- COP 9 – suspected tax fraud and extended use
- Professionally qualified people: can they admit dishonesty and accept the offer of immunity?
- Latest developments



John Cassidy
Partner
CROWE CLARK WHITEHILL

11.00 Refreshment Break

11.15 **GAAR – Where Are we Now?**

- Basic structure and approach
- What is "abusive"?
- Role of self-assessment in the GAAR
- FA 2014 payment of tax upfront proposals

Stephen Brandon QC
Barrister
15 OLD SQUARE

"An excellent and interesting conference"
WITHERS

"Very industry-relevant presentations and good networking"
Sovereign Trust

11.55 **Recent Developments in Penalties, Reasonable Excuse and Discovery Assessments**

- Civil or criminal standard of proof?
- What is a “reasonable excuse”?
- Reliance on professional adviser
- Meaning of “discovers”
- HMRC time limits



Keith Gordon
 Barrister
 ATLAS CHAMBERS

12.35 Lunch

1.45 **Raising the Stakes on Tax Avoidance: FA 2014 changes**

- Not just tax scheme providers under the microscope
- Can you innocently become a “promoter”?
- Objective tests and the issue of “conduct notices”
- How “normal” transactions can be caught
- New penalties and extended enquiry period
- Advising clients in a brave new world where tax saving is sought



Robert Venables QC
 Barrister
 15 OLD SQUARE

2.30 **Raising the Stakes or Loading the Dice? Accelerated Payment Procedure**

- Issue of scheme “failure” notices and accelerated tax payment
- When is a judicial decision “relevant” and “final”?
- Amendment of returns and imposition of penalties
- Extension to DOTAS / GAAR cases: a presumption of guilt?
- Retrospective consequences for enquiries already open, disclosures already made or appeals on foot at Royal Assent



Richard Jeens
 Associate
 SLAUGHTER & MAY

3.20 Refreshment Break

3.40 **Tax Litigation: Bringing a Case in the Brave New World post-FA 2014**

- Bringing a case to the tribunal after a “failure” notice
- Distinguishing one version of a scheme from another: what counts?
- Pre-hearing procedures
- Practical considerations for the hearing in a tax avoidance case
- Orders for costs: practical considerations
- Recent developments including judicial review



Patrick Cannon
 Barrister
 15 OLD SQUARE

4.30 **Q & A Panel Session with the Speakers**

5.00 **Chairman’s Summation & Close of Conference**

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Tax Avoidance, Risk & Litigation

24th June 2014 • Radisson Blu Portman Hotel, London

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FKW52767
Tuesday 24th June 2014

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