

# LONDON TAX CONFERENCE



**SEPTEMBER**  
**30<sup>th</sup>, 2024**

## AGENDA

- ✓ Abolition of the Non-Dom Regime
- ✓ Intra-group financing
- ✓ UK's Qualified Asset Holding and Holding Company regimes
- ✓ Tax and regulatory updates on cryptocurrencies
- ✓ Relocation
- ✓ Transfer of wealth to the next generation
- ✓ Case studies on inbound investment to the UK
- ✓ UK's anti-avoidance provisions

### Silver Sponsor

 **ANDERSEN**



### Supported by

 **P&P Family Office**



# PROGRAM

## 13:30 Welcome and Registration

### 14:00 Opening Speech

**Dr. João Dácio Rolim (Brazil, Rolim, Goulart, Cardoso), Dr. Roland A. Pfister (Switzerland/Liechtenstein, Badertscher Attorneys at Law)**

### 14:10 Latest Developments in UK Domestic Tax Legislation

- Latest developments in UK domestic tax legislation.
- Abolition of the “Non-Dom Regime”. Status of discussions/proposals. Impact on non-UK domiciled and UK resident individuals under selected taxes (Inheritance Tax, Capital Gains Tax, Income Tax).
- Impact of the abolition of the “Non-Dom Regime” on trusts and other alternative wealth management structures. Analysis from an Inheritance Tax and Capital Gains Tax perspective.
- Trends and developments in UK tax case law. HMRC’s approach to tax avoidance and developments under a Labour Government. Attacks on remuneration trust schemes (*HMRC v Marlborough DP Limited [2024] UKUT 98 (TCC)*).
- Challenge of intra-group financing structures (*BlackRock HoldCo 5, LLC v HMRC [2024] EWCA Civ 330 & Kwik-Fit Group Ltd & Ors v Revenue And Customs [2024] EWCA Civ 434*).

**Chair: Oksana Kneychuk (UK/Ukraine, Eterna Law), Speakers: Andrew Parkes (UK, Andersen), Julian Hickey (UK, Exchequer Chambers)**

### 15:10 New Developments in International Tax Law and their Impact on the UK

- Comparative study between UK’s Qualified Asset Holding (special purpose vehicle) and Holding Company regimes with regimes available in selected jurisdictions such as Ireland and Luxembourg.
- Updates to the Lux-UK DTC: Full exemption from withholding tax. Tax treatment applicable to collective investment vehicles, investment funds and real estate companies. New tax efficient investment alternatives enabled by the amended DTC.
- Cryptocurrencies and tax transparency. Current exchange of information regulations applicable in the UK to cryptocurrencies (CRS, CARF, etc.).
- Cryptocurrencies and taxation. Comments on beneficial ownership and information obtained by HMRC.
- Place of effective management (POEM) of trusts (*Geoffrey Richard Haworth & Ors v The Commissioners for HMRC: UKUT-TCC 2024 58*)

**Chair: Miles Dean (UK, Andersen), Speakers: Dion Seymour (UK, Andersen), Bradley Phillips (UK, Andersen), Andrew Parkes (UK, Andersen)**

## 16:10 Coffee break

### 16:40 Workshop I: General Introduction to the New Taxation Rules in the UK

- Tax residency and relocation alternatives for individuals currently taxed under UK’s “Non-Dom Regime” and the impact of the proposed “foreign income and gains (FIG) regime”.
- Comparative study involving selected potential alternative jurisdictions: Guernsey, Jersey, Isle of Man, Gibraltar, Cayman Islands, BVI, Switzerland, Spain (Beckham rule), Italy and Monaco.
- Focus on the UK tax impact associated with the transfer of wealth to the next generation (i.e.: Income, Gift and Inheritance taxes).

**Chair: Miles Dean (UK, Andersen), Speakers: Dr. Roland A. Pfister (Switzerland/Liechtenstein, Badertscher Attorneys at Law), Oksana Kneychuk (UK/Ukraine, Eterna Law) and Miles Dean (UK, Andersen)**



# PROGRAM

17:10

## **Workshop II: Considerations for Foreign High-Net Worth Individuals and Corporate Entities Investing in the UK**

- Inbound scenarios involving foreign individual and corporate investors that are tax resident in selected jurisdictions (Switzerland, Monaco, Malta, Cyprus, the Netherlands and Australia) investing in the UK.
- Focus on UK's current general and specific anti-avoidance provisions: HMRC's current approach and discussions on how to navigate potential challenges and audits effectively.

**Chair:** Oksana Kneychuk (UK/Ukraine, *Eterna Law*), **Speakers:** Julian Hickey (UK, *Exchequer Chambers*), Bradley Phillips (UK, *Andersen*), Andrew Parkes (UK, *Andersen*)

17:30

**Apéro and Networking**



# SPEAKERS



## **Miles Dean | Andersen LLP, London**

Miles is Head of International Tax at Andersen in the UK. He advises privately held multinational companies, entrepreneurs and high net worth individuals on a range of cross border tax issues, including: Holding company structures, intra-group financing arrangements, intellectual property licensing and exploitation, corporate reorganisations and pre-disposal planning, structuring real estate transactions, domicile and residence and the remittance basis of taxation, pre-immigration planning, offshore trusts, foundations and hybrid entities, Double tax treaty interpretation, tax investigations and voluntary disclosures, including disclosures and settlements under amnesty regimes. Miles' focus is to forge relationships with his clients and provide them with bespoke, commercially robust solutions. He is the co-author of "International Tax Systems and Planning Techniques and The Principles of International Tax Planning" as well as numerous articles published in the tax press. Prior to joining Andersen, Miles was Managing Partner of a specialist international tax practice that he founded in 2008.



## **Julian Hickey | Barrister, Exchequer Chambers, London**

Julian specialises in Revenue law and related areas of chancery law, with over 20 years' experience, covering sectors in property, intangibles, high net worth individuals, cryptocurrencies, finance, renewables, shipping, aviation and retail. Julian's advisory and litigation matters often have an international aspect linked with issues of UK taxation. He is co-author of major publications on intellectual property, regulation of tax advisers and VAT. He was called to the Bar in 1995 and he has been a partner with major City and West End solicitors' practices. Julian's disputes practice typically deals with challenging and significant tax appeals in all the specialist tax tribunals and courts (including the High Court and Court of Appeal). He advises and represents both taxpayers and HMRC. He attained his PhD in intellectual property and tax law from the University of London (Centre for Commercial Law Studies).



## **Oksana Kneychuk | Eterna Law, London**

Oksana is the Head of International Tax Planning and Corporate Structuring at Eterna Law, a leading Ukrainian law firm. With 23 years of experience, she advises MNCs, major Ukrainian groups, and high net worth individuals on tax and legal matters. Her expertise includes M&A, transaction structuring, cross-border tax planning, and profits repatriation. She has extensive experience in corporate reorganizations, business sales, capital raising, joint ventures, property developments, and liquidations. Oksana also provides tax advice to high-net-worth individuals in Ukraine and the CIS on wealth structuring and preservation. Oksana is a member of the International Fiscal Association (IFA), President of PLG International Lawyers, a member of the Association of Independent European Lawyers (AIEL), and a member of the advisory board of Exchange Ideas.



# SPEAKERS



## **Andrew Parkes | Andersen LLP, London**

Andrew is a highly experienced international tax specialist who worked at a senior level in HMRC's international teams for over 10 years. He has a wealth of experience and technical knowledge. During his 30-year career at HMRC, Andrew advised on many international tax matters particularly double taxation relief, company residence, double taxation agreements, exchange of information, international issues in the banking and insurance sectors. He also worked extensively with international bodies; lead a number of high-profile cases for HMRC, including at the Supreme Court; and trained many colleagues in international tax. Andrew uses his experience to assist clients with their international taxation issues as well as being a regular contributor to the tax press. He has been the author of the international tax chapters of Bloomsbury's Corporation Tax Annual since 2019/20 and was selected as UK International Tax Specialist of the Year 2022 & 2023 by Finance Monthly.



## **Dr. Roland A. Pfister | Badertscher Attorneys at Law, Lucerne University of Applied Sciences and Arts, Switzerland**

Dr. Roland A. Pfister studied law at the Universities of Granada and Neuchâtel, where he obtained a Ph.D. in international tax law and holds an Executive MBA in Wealth Management from the University of Liechtenstein. He is a Tax Counsel for an international corporate and tax law firm with offices in Zurich and Zug and his practice focuses on domestic Swiss and Liechtenstein as well as international tax law, with a particular emphasis on tax-compliant wealth planning for high net-worth individuals, corporate entities and family offices (including funds, trusts and partnerships). Dr. Roland A. Pfister is member of various Boards of Directors and Boards of Foundation and lectures at the Lucerne University of Applied Sciences and Arts.



## **Bradley Phillips | Andersen LLP, Visiting Lecturer BPP University of Law, London**

Bradley Phillips studied Law at the Universities of Southampton and King's College, London. He has been in tax practice for over 30 years. In his current role at Andersen LLP, he advises clients on corporate, partnership and other matters with a particular focus on advising asset managers including structuring investment funds and associated arrangements. He also advises on tax disputes. Bradley qualified as a Solicitor in 1991 and spent 25 years at Herbert Smith Freehills LLP where he was a corporate tax partner. Bradley then spent eight years in the asset management tax practice at PwC before joining Andersen LLP. Bradley is also a Visiting Lecturer at BPP University of Law and a member of the Lexis Nexis Tax PSL Editorial Board.



## **Dr. João Dácio Rolim | Rolim, Viotti, Goulart, Cardoso Advogados | Brazil**

João Dácio Rolim holds a PhD (Doctor of Philosophy) on international and comparative taxation from Queen Mary University of London, and a PhD on Tax Law from the Federal University of Minas Gerais (Brazil). He also attained an LLM in International Taxation from the London School of Economics and Political Science (LSE), and an LLB from the São Paulo University (USP) School of Law (Brazil). He is the founding partner, chairman and head of the Tax Department at Rolim, Viotti, Goulart, Cardoso Advogados. He handles transactional and litigation matters and assists clients on a myriad of domestic and cross-border tax issues. He is ranked in Chambers and Partners (Global and Latin America), Legal 500, and Latin Lawyer as a leading tax lawyer in tax consultancy and litigation. He also participates actively in various Brazilian and international tax associations and institutions.



# SPEAKERS



## **Dion Seymour | Andersen LLP, London**

Dion is a highly experienced tax specialist with over 20 years in tax and, uniquely, has extensive experience in all aspects of the taxation of crypto assets. Dion was formerly the crypto asset policy and product owner at HMRC. His unique experience brings an in-depth knowledge of direct and indirect taxation for individuals and businesses, the OECD's Crypto asset reporting framework (CARF), and HMRC investigations. Whilst at HMRC he worked with tax administrations and international bodies, including the negotiations with the OECD, on all matters of crypto assets. Dion has a fantastic reputation amongst other professional advisors and key industry players, is a regular contributor to tax press and is a seasoned speaker.



# INFORMATION

Exchange Ideas is an international learning, training and networking platform on tax, wealth management and compliance focusing on practical matters and connecting financial advisors, family offices, lawyers, trustees, fund managers, and investors (“solution seekers”) with leading practitioners and academics in the field (“solution providers”). Exchange Ideas’ philosophy is to provide a platform that serves both ends of the relationship, by connecting members and allowing them to benefit from a leading advisory community, and to share the latest trends, knowledge and expertise in an efficient and cost-effective manner.



## Participants

Entrepreneurs, tax specialists, lawyers, fiduciaries, private equity and hedge fund managers, representatives of trust companies and family offices, relationship managers and anyone with an interest in the areas of tax, wealth management and compliance.



## Exchange Ideas

All participants may participate during the conference by asking questions directly or submitting written questions in advance to: [info@exchange-ideas.com](mailto:info@exchange-ideas.com)



## Date & Time

Monday, 30<sup>th</sup> September, 2024 from 1:30 pm to 5:30 pm.



## Language

Due to the international content and multinational speakers and attendants, the conference will be in English.



## Venue

The event will be held at Chartered Accountants Hall, One Moorgate Place, London EC2R 6EA. For detailed information on how to get to the venue please visit the venue [website](#).



## Registration

Registration is available on Eventbrite under this [link](#).  
Registration fee for infrastructure costs (excl. VAT): **GBP 150** (lunch not included)  
A certificate of attendance will be issued to all attendees.



## Contact Us

E-mail: [info@exchange-ideas.com](mailto:info@exchange-ideas.com)

## Sponsored by

ANDERSEN



## Supported by

P&P Family Office