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OLD SQUARE
TAX CHAMBERS

UK TAX PLANNING AND STRUCTURING FOR DUBAI BASED EXPATS & BUSINESSES

Date: 8th March 2017
Location: Dusit Thani Hotel, Dubai

8:30 am	**Registration**
9:00 – 9:30	Session 1 – Old Square Tax Chambers: **Tax Treatment of UK Residential Property** Amanda Hardy QC – New IHT rules 2017 – ATED and non-resident CGT update – Restrictions on deductibility of interest for rental property
9:30 – 10:00	Session 2 – Sovereign: **Residential Property Solutions** Simon Denton and Laurence Lancaster – Trust Solutions for personal use of residential property by non-UK doms – QNUPS and offshore company solutions for investments regardless of domicile – De-enveloping trust planning for non-investment enveloped dwellings held by non-doms
10:00 – 10:30	Session 3 – Old Square Tax Chambers: **Excluded Property Trusts** Oliver Marre – General principles/Domicile – 2017 changes and implications for expats
10:30 – 10:45	**COFFEE BREAK**
10:45 – 11:05	Session 4 – Sovereign: **EPT Solutions offered by the Sovereign Group** Simon Denton and Laurence Lancaster – Jurisdictions that Sovereign offer – Advantages of using an EPT and when to set it up; structuring options for former UK doms returning to the UK
11:05 – 11:20	**Q&A Session**

11:20 – 11:50	Session 5 – Old Square Tax Chambers: **QROPS & QNUPS** Amanda Hardy QC and Harriet Brown – Overview of existing tax treatment – 2017 changes
11:50 – 12:10	Session 6 – Sovereign: **QROPS and QNUPS jurisdictions; summary of the key features** Claire du Feu
12:10 – 12:30	**Q&A Session**
12:30 – 2:00	**LUNCH**
2:00 – 2:20	Session 7 – Sovereign: **Doing Business in Dubai** Nicholas Cully and Zana Jablan – Why Dubai? – Possible issues you may face in setting up in Dubai – Corporate structures available to businesses setting up in Dubai
2:20 – 2:50	Session 8 – Old Square Tax Chambers: **Doing business and moving to the UK: international agreements – what they can do for you and will do to you** Harriet Brown
2:50 – 3:20	Session 9 – Old Square Tax Chambers: **Corporate Pension Planning for Dubai Businesses** Setu Kamal
3:20 – 3:35	**COFFEE BREAK**
3:35 – 4:05	Session 10 – Old Square Tax Chambers: **BPR and EBT Options for Dubai Businesses** Mary Ashley
4:05 – 5:00	Session 11 – Panel Discussion. Chaired by Gerry Kelly and Amanda Hardy QC
5:00 pm	**Drinks and refreshments served**

AMANDA HARDY QC

Amanda Hardy QC is praised by Chambers and Partners: Chambers High Net Worth 2016 as a "top-rate tax and trusts adviser with excellent interpersonal skills and a practical approach to complex matters."

Amanda's practice falls broadly into two areas. Firstly, she has an increasingly busy litigation practice, appearing regularly in the UK courts up to the Supreme Court. Secondly, Amanda's practice continues to involve a substantial amount of advice, particularly trusts including offshore domicile and residency issues, pension taxation issues and corporate reconstruction.

SETU KAMAL

Barrister Setu Kamal specialises in all areas of tax and chancery law. Professional clients range from London Big Four Firms to leading provincial firms.

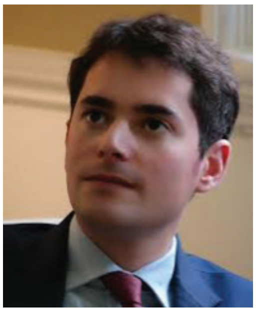
His writings include the first edition of the The Complete Tax Residence.

HARRIET BROWN

Harriet Brown is recommended by Legal 500 as a private client tax practitioner. Harriet is qualified to practice in England and Wales and Jersey. She is author of the Jersey Law of Trusts (2014) and co-author of the Interaction of EU Treaty Freedoms and the UK Tax Code (2011).

Harriet's practice has a particular focus on international and offshore matters for individuals and trusts. Her notable cases include R *(oao Hely Hutchinson) v HMRC* [2015] EWHC 3261, and *Fisher v HMRC* [2014] UKFTT 804 (TC).

OLIVER MARRE



Oliver Marre is recommended by Legal 500 and was named as a rising star by Taxation magazine (2016). He is online moderator of James Kessler QC's Taxation of Non-residents and Foreign Domiciliaries, has written the chapters on High Net Worth private client taxation and divorce/separation for the forthcoming edition of Tolley's Tax Planning and is co-author of the 9th and 10th editions of Taxation of Charities and Nonprofit Organisations.

As well as litigating before the First-tier and Upper Tax Tribunals, Oliver has appeared in relation to tax and trusts matters in the Court of Appeal, the Chancery Division and the Family Division of the High Court and before the Central Family Court.

MARY ASHLEY

Barrister Mary Ashley graduated from Keble College, University of Oxford with a First Class degree in Law as well as a Distinction on the BCL.

Mary can be instructed to undertake litigation and give advice in all areas of tax law as well as trusts law.

Members of Old Square Tax Chambers can be instructed by talking to Tony Hall, Senior Clerk, or by contacting Old Square Chambers on clerks@15oldsquare.co.uk

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SIMON DENTON

MANAGING DIRECTOR, SOVEREIGN (UK) LIMITED

Simon has over 28 years' experience and expertise in international tax planning, trust, corporate services, fiduciary and the market entry industry. His career started with The Consult Group in the Principality of Andorra before joining the Gibraltar offices, the HQ of The Sovereign Group in 1990. As MD of Sovereign Trust in Gibraltar, he served 2 terms as Chairman of the Association of Trust & Company Managers and was a member of the Gibraltar Government Financial Sector Legislation Committee. Simon moved to London in 1996 to establish the Group's UK subsidiaries in London. Simon has been a director of The Sovereign Group, was the Chairperson of the UK Chapter of The Offshore Institute, is still the Vice President of The Royal Society of Fellows, continues to be a member of The Institute of Management, is the founder and Chairman of International Professionals Association Ltd, is a regular lecturer and speaker at tax planning and financial services conventions throughout the world.

LAURENCE LANCASTER

GROUP TAX COUNSEL, SOVEREIGN

Laurence graduated from University of Bristol Law School in summer 2004. He studied for his LLM at Warwick Law School before moving to Nottingham Law School where he completed the Bar Vocational Course (BVC). Laurence was called to the bar in summer 2006. At the beginning of 2008 Laurence joined Sovereign; initially he was employed by Sovereign Trust Isle of Man. He was appointed Legal Consultant of Sovereign UK Ltd in autumn 2008. In 2011 he was appointed Tax Counsel of The Sovereign Group and now sits on the board of all of Sovereign's UK subsidiaries. Laurence specialises in personal taxation, with a particular focus on the UK taxation of non UK domiciles residing in the UK, UK property and overseas pension schemes. He typically advises high net worth clients on their UK tax exposure and mitigation strategies.

CLAIRE DU FEU

HEAD OF PRODUCT DEVELOPMENT, SOVEREIGN PENSIONS

Claire Du Feu joined Sovereign Group in October 2015 to head up their product development team for retirement planning. She has a group wide remit to deliver relevant and innovative products to market for all the jurisdictions in which Sovereign operates. She was appointed a Director of Sovereign Pension Services (UK) Limited in May 2016, upon Sovereign's acquisition of its UK SIPP and SSAS business. Previously based in Guernsey for 12 years, she has been involved with international pensions and retirement planning products since 2006, previously enjoying senior roles at Close Private Bank and Concept Group, covering operations, sales, marketing and product development. She is a former committee member of the Guernsey Association of Pension Providers. Prior to moving to Guernsey, Claire worked in London, New York and Paris as a credit insurance broker for both Marsh and Aon. She has a French and German degree from Durham University.

GERRY KELLY

GROUP CHIEF FINANCE & OPERATIONS OFFICER, SOVEREIGN

Gerry qualified as an accountant in Ireland prior to moving to the Isle of Man and then Jersey working with Pannell Kerr Forster and Bank of Ireland. Gerry joined Sovereign Group in 2002 relocating to Gibraltar. He has led the Groups diversification into insurance brokerage and retirement planning as well as the opening of new offices and is currently Chief Financial and Operating Officer for the Group. Gerry is Chairman of the Gibraltar Association of Pension Fund Administrators and a member of the Gibraltar Finance Centre Council and is working closely with Gibraltar regulators and government on the introduction of personal pension regulation on the "rock".

Gerry is a licensed Experienced Investment Fund ("EIF") director in Gibraltar and also acts as a non-executive director of a lending business.

ZANA JABLAN

LEGAL COUNSEL, SOVEREIGN MIDDLE EAST

For over ten years, Zana has developed her business and legal expertise, through her varied academic background and experience in the financial and legal industry. She is the in-house Legal Counsel for the Sovereign Middle East offices. As a qualified lawyer, with a Masters in European Studies from the University of Bologna, she has been advising corporate and individual clients on mitigating their exposure to mandatory ownership restriction rules in the Middle East. She also assists clients with asset protection in the UAE, strategy and operations, setting up new structures and visa and immigration processes.

NICHOLAS CULLY

MANAGING DIRECTOR, SOVEREIGN – MIDDLE EAST

Nicholas Cully has worked for the Sovereign Group for nearly seven years. After studying law in the UK and France for five years, he started his career in London where he worked as a private client stockbroker at Killik & Co. From there, he moved to Gibraltar to work for a boutique firm of investment advisors, Gibraltar Asset Management where he managed a portfolio of High Net Worth clients. Nicholas is currently the Managing Director of Sovereign in the Middle East where he advises international companies on their best route to entry into the UAE market. He is based in Dubai.