

18/11/2016

Third Edition

UK PRIVATE CLIENT AND CORPORATE TAXATION SEMINAR

The post-BREXIT world is highly unpredictable. One thing is however certain: the pound has fallen and London real estate today costs 20% less for an Italian investor than 6 months ago.

This seminar will instruct Italian lawyers and tax professionals how individuals and companies can take advantage of these opportunities, analyzing in detail the fiscal and legal aspects.



Presented by LEXeFISCAL
Lansdowne Club - London – Mayfair

Guest Speaker: MR. CLIFFORD J. FRANK

DAY PLAN

Seminar to be held at the prestigious [Landsdowne club](#) in Mayfair, London

Morning- (9.00 - 13.00)

Individual and

Statutory residence test:
Automatic overseas test
Automatic UK tests
sufficient ties test

Common law residency test
from 6 April 2013
Case law
guidance from HMRC

Companies

Incorporation test
Common law test

Domicile in the UK- Individuals

Domicile of origin
Domicile of choice
Domicile of dependence
Deemed domicile [can commence immediately on arrival in the UK-
(Fosbender v AG [1922] 2 Ch 850;
Bell v Kennedy (1868)LR 1 Sc & Div)

Comparison of Residence and domicile in the UK with Italy.

(Open discussion)

Lunch:(13.00 – 14.00) – in the [Landsdowne club](#)

Afternoon- (14.00 - 17.00)

Acquiring real property in the UK -

Direct in the name of the individual investor.

Stamp Duty land reserve tax (SDLT)

Indirect- using a property holding:

Company;

Partnership - Ordinary or Limited Liability

Trust

ADET (Annual Tax on Envelope Dwelling Tax)

Transferring existing Properties to the next generation:

The family Limited liability partnership

Bare trust

Taxation of UK residential properties held by Non-Residents

Income tax on rental income

Capital Gains Tax

Inheritance Tax

Italian UK Inheritance Double Tax treaty. Tie break clause

Can making a will save you tax?

Planning points:(open discussions Q&A)

Evening 18/11/2016 & Saturday 19/11/2016

Following the seminar participants will be invited (included in total cost) to

- Meal in a traditional pub near Leicester Square on evening of 20/03/2015
- 'Walking tour' of between 2 and 3 hours on Saturday 19/11/2016 of the central areas of London looking at its history, architecture and gaining a 'hands-on' approach to the real estate market of London.

Practical Information

The course has been approved by ODCEC Monza and Brianza and carries **6 (SIX)** training credits.

The total price of €370 (ex VAT) includes

- Seminar on 18/11/2016
- Lunch and Dinner on 18/11/2016
- Walking tour Saturday 19/11/2016

English Training will organize and co-ordinate all travel arrangements (hotel and flights are not included) via its partnership with [Asteria Viaggi](#), Lissone and accompany all participants.

For further details see <http://www.english-training.it/altri-servizi-english-training/legal-and-business-courses-abroad/>
or contact:

mark.brophy@english-training.it

tel: 339 8475196

tel: 039 9140409