

LawSkills Courses 2009

There are three methods of selecting a Gill Steel course from LawSkills.

A. Standard 3

Make your selection of 3 hour courses from the list of titles below.

B. Build your own course

Make a selection from the following titles:

- A combination of the following topics can be put together to make up your **3 or 5 hour** course.
- When "mixing and matching" Gill recommends that 2 topics are chosen for a 3 hour training session and 4 topics chosen for a 5 hour training session. This will leave enough time for questions after each topic.

C. Bespoke course

Gill will undertake the provision of a bespoke course for you. Please bear in mind that at least three months notice is required for this and fees, including a preparation fee, are calculated following a telephone consultation with Gill.

LawSkills Public Courses 2009

Death & Taxes

This LawSkills course comprises three 2-day modules and is a public course held twice a year. The course is designed for people in law firms new to Wills, Probate and Trusts, those who are changing discipline and those who would welcome a basic refresher. Each 2-day module can be attended individually or combined as a 6-day, 36 CPD course. Further details are available by calling: 01962 776442

Dates scheduled:

- 11 & 12 March 2009 Will drafting from Start to Finish
- 6 & 7 May 2009 An Introduction to Probate
- 14 & 15 July 2009 An Introduction to Trusts
- 7 & 8 October 2009 Will drafting from Start to Finish
- 11 & 12 November 2009 An Introduction to Probate
- 19 & 20 January 2010 An Introduction to Trusts

Death & Taxes 2 - Intermediate courses

Designed for those who have attended Death & Taxes introductory modules or for those who have some experience and wish to broaden their knowledge of the subjects:

- 3 June 2009 Advising Elderly Clients
- 4 June 2009 Wills, Probate & Tax update

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A. Standard 3 hour course titles

<u>Title</u>	<u>Level</u>
CGT Following the Finance Act 2008	Updating
Current tax issues in estates - 2009	Updating
Dealing with Trusts in the aftermath of A 2006	Updating
Drafting Wills for the Elderly and Vulnerable Clients	Updating
Wills & Probate Update 2009	Updating
Will drafting in the Transferable Nil Rate Band Era	Updating
Tax Issues for the Owner-Managed business	Updating
Completing the new IHT400	Updating
Calculating IHT on Death	Updating
Income Tax & CGT in Estates	Updating
An Introduction to Will Writing	Introductory
An Introduction to Probate	Introductory
An Introduction to Intestate Estates	Introductory
An Introduction to Trust Administration	Introductory
An Introduction to Taxation of Trusts	Introductory
Drafting Trusts created during lifetime	Updating
Trusts Update	Updating

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B. Build Your Own Course

Choose either two or four topics from the "menu" below, depending on your requirements and length of course booked.

Each topic lasts 1 hour and is considered as "Updating/Intermediate" level.

1. Lifetime gifts post Finance Act 2006

- Use of lifetime reliefs
- Use of trusts generally
 - IHT
 - CGT
 - Income tax
- Disability
 - Disabled Person's Interests
 - Self settlement

2. APR/BPR at 100%

- Structure of reliefs
- Recent cases
- Review of D13 and D14

3. Gifts for Children post Finance Act 2006

- Options post FA 2006
- Examination of the conditions for each
- S.31 Trustee Act 1925
- S.33 Wills Act 1837
- Typical precedents and their effect post FA 2006

4. Modern Will Drafting

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- The principal change to the Transferable Nil Rate Band
- Choices for the Nil Rate Band
- Pros and Cons of continuing discretionary trusts
- Where pilot trusts are helpful
- Providing for surviving spouse or civil partner
- Options for children and grandchildren

5. Deeds of Variation and other post death re-organisations

- Deeds of Variation
- Disclaimers
- Appointments under s.144 IHTA 1984
- Combinations

6. Wills, Probate & Tax - case law update

- A topical selection of recent cases reviewed with a practical slant for day-to-day practice

7. Setting up the NRB Discretionary Trust Debt/Charge Schemes

- Wording in the Will
- When you must use the charge scheme
- When you may use the debt scheme
- SDLT
- Land Registration
- Notifying HMRC

8. Winding up NRB Discretionary Trusts Debt/Charge Schemes

- Collapsing the Scheme
- Calling in the debt/charge
- Trustees' resolutions
- Deed of Appointment
- IHT 100

- CGT considerations

9. Overseas Assets - implications for Wills

- Background
- Taking Instructions
- Revocation clauses
- Applicable law
- Connecting factors
- Types of assets
- Examples

10. Overseas Assets - implications for Estate Administration

- Background
- Who are the administrators?
- Who are the beneficiaries or heirs?
- What is the relevant law?
- Who bears any tax?
- Process when only an English Will

11. Sharing property - Tax problems

- Sharing donor's principal private residence
 - Actual occupation with no gift or sale
 - Gift of a share in the whole - GROB or POT?
 - Gift of part - who is occupying what?
- Trusts
 - Effect of a gift to a trust post FA 2006
 - Ownership of beneficial interests in property
 - Drafting issues

12. Trusts Update

- This will include a review of recent cases and developments in tax and practice

13. Customer Due Diligence in Probate & Trusts

- What is Customer Due Diligence?
- What happened to the definition of 'beneficial owner'?
- Application to deceased person's estate
- Application to trusts
- Update for existing clients
- Sanctions for non-compliance

14. Proprietary Estoppel

- Constructive Trusts contrasted
- Unconscionable conduct
- Level of compensation
- IHT effect

15. SDLT in Trusts & Estates

- Review the legislation
- Reporting requirements and penalties
- Areas where Stamp Duty is still relevant
- SDLT in estates
- SDLT in trusts
- Disclosure of SDLT Avoidance schemes

16. Income Tax and the administration of Trusts

- Income Tax
 - Introduction
 - Rates of Tax
 - Expenses

- Accrued Income Scheme
- Interest in possession trusts
- Settlements without an interest in possession
- Settlor interested trusts
- The Trust Rate
- Income tax certificates for beneficiaries
- Self Assessment for trustees

17. An Introduction to IPFD 75

- Structure of the Act
 - Framework
 - applicants
 - assessment of merit
 - Powers of Court
- Provisions for widows, widowers, former spouses and cohabitants
- Provision for children, step-children & dependants
- Recent developments