



CHICHESTER AND DISTRICT LAW SOCIETY

PRESENTS

Stamp Duty Land Tax (SDLT) (& CGT)

for conveyancers and private client lawyers

1. **HRAD: the higher rate charge for additional dwellings**, and how this relates to estates, trusts and generally;
2. **FTBR: the first time buyers relief** and the effect of inheriting a share of an estate, or a specific gift, and when you are treated as owning for FTBR, and how it works for trusts – bare trusts and any other trust interests;
3. **Problems with residential properties: combined residential and non-resi use**, & when the lower rate SDLT applies, and second dwellings on one site – the sort of issues that lead to the cold-calling letters from some accountants suggesting that there is a mistake!
4. **The 2% surcharge for non-resident buyers**: introduced this year.
5. **Capital gains tax returns for disposals of residential property**. A slight tangent to SDLT but still topical for people considering gifts and other transfers of properties.

This training is designed for both conveyancers and private client lawyers - to understand some of the issues impacting upon estates and trusts, and gifts of property in estate planning with clients.

Training by Rachel Pearce, tax partner of Carpenter Box. Rachel's specialisms include all property related taxes, including SDLT, and she spends a significant amount of time advising clients in the construction and real estate sector. Rachel has over 10 years' experience in corporate and personal taxation and was previously the youngest Chartered Tax Adviser in the UK. Her experience includes tax planning for owner managed businesses and investors on issues such as acquisitions and disposals, company reorganisations and succession planning.

Training to be held on **Thursday 4 November 2021** at 4 pm to 5 pm by zoom

£20 for members

£30 for non-members

BOOKING:

To book places on the course please complete this booking form and forward **by 28 October 2021** to Rebecca Beattie the CDLS Administrator at chidistrictlawsoc@gmail.com

Member's Name:

Non- Member's Name:

Firm's Name:

Email Address:

I should like to book members of the Society and non-members. Payment via BACS to Chichester & District Law Society - Barclays Bank - Sort Code: 20-20-62 - Account No: 10249750.