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### Registration

08:30 - 09:00

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### Chairman's Opening Remarks

09:00 - 09:10

### Participants

**Patrick Cannon** - Barrister, 15 Old Square Tax Chambers

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### The 4 Different Rate Structures and Mixed Use Property

09:10 - 09:50

### Participants

**Gordon Keenay** - Head of Stamp Taxes, FTI Consulting

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### Problems and Issues with the 3% Higher Rates

09:50 - 10:30

- Mixed purchases with several dwellings and non-residential property
- The definition of "major interest"
- Inherited interests: specific bequests
- Usufructs!

### Participants

**John Shallcross** - Associate, Blake Morgan

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### SDLT and Property Developers: Sub-Sales Land Pooling and Partitions, etc

10:30 - 11:10

### Participants

**Leigh Sayliss** - Head of Business and Property Taxes, Howard Kennedy

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### Morning Refreshment Break

11:10 - 11:40

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### Scottish LBTT and Welsh LTT Updates

11:40 - 12:10

### Participants

**Isobel d'Inverno** - Director of Corporate Tax, Brodies

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### Residential Property, "Dwellings" and Claiming MDR

12:10 - 12:50

### Participants

**Steven McGrady** - Associate Director, Grant Thornton

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### Questions to Speakers on Morning Sessions

12:50 - 13:00

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### Lunch

13:00 - 14:00

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### Demystifying SDLT and Trusts

14:00 - 14:40

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### Randall's SDLT Case-Law Review

14:40 - 15:20

- Expert analysis of all relevant and recent decisions, including - the 2018 tribunal appeal on s 75A
- *Smallman* on reclaims for rescinded agreements
- *Bewley* on the meaning of 'dwelling'
- *Farnborough* on 'arrangements'

### Participants

**Sean Randall** - Associate Partner, Head of Stamp Taxes, KPMG

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### Afternoon Refreshment Break

15:20 - 15:40

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### SDLT and Investment Funds

15:40 - 16:20

### Participants

**Toby Price** - Head of Stamp Taxes, Deloitte

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### Common Mistakes and Problems with the 15% Rate under Schedule 4A

16:20 - 17:00

- When does the 15% higher rate for corporate buyers of dwellings apply?
- Why are so many clients and advisers making mistakes with Schedule 4A?
- Understanding the exemptions and when they can and cannot apply
- Understanding and influencing HMRC's process for deciding penalties when the 15% rate has missed

### Participants

**Patrick Cannon** - Barrister, 15 Old Square Tax Chambers

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### Questions to Speakers

17:00 - 17:15

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### Chairman's Summation

17:15 - 17:25

### Participants

**Patrick Cannon** - Barrister, 15 Old Square Tax Chambers

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# SCHEDULE

STAMP DUTY LAND TAX 2019 - 04/07/2019

Stamp Duty Land Tax 2019

4 July 2019  
London

TIME	
<b>08:00</b>	<b>08:30</b> - Registration
<b>09:00</b>	<b>09:00</b> - Chairman's Opening Remarks <b>09:10</b> - The 4 Different Rate Structures and Mixed Use Property <b>09:50</b> - Problems and Issues with the 3% Higher Rates
<b>10:00</b>	<b>10:30</b> - SDLT and Property Developers: Sub-Sales Land Pooling and Partitions, etc
<b>11:00</b>	<b>11:10</b> - Morning Refreshment Break <b>11:40</b> - Scottish LBTT and Welsh LTT Updates
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<b>13:00</b>	<b>13:00</b> - Lunch
<b>14:00</b>	<b>14:00</b> - Demystifying SDLT and Trusts <b>14:40</b> - Randall's SDLT Case-Law Review
<b>15:00</b>	<b>15:20</b> - Afternoon Refreshment Break <b>15:40</b> - SDLT and Investment Funds
<b>16:00</b>	<b>16:20</b> - Common Mistakes and Problems with the 15% Rate under Schedule 4A
<b>17:00</b>	<b>17:00</b> - Questions to Speakers <b>17:15</b> - Chairman's Summation