Bournemouth & District Law Society

**Sponsored by:** finders INTERNATIONAL TRACING HEIRS TO ESTATES, PROPERTY & ASSETS

# WEBINAR: LIFETIME IHT PLANNING

## WEDNESDAY 12 MARCH 2025 – 10:00 – 12:00

**Webinar details**: The platform is **Zoom** and can be viewed on a mobile, tablet, laptop or PC. The link to join will be emailed to you nearer the time. It would be helpful to download Zoom on to your device beforehand - the app is Zoom Cloud Meetings. Please note that it may not be possible to access your video and microphone if you are remote accessing your office computer - you may want to forward the link.

**Cost:** £70 – Member and Associate Members of BDLS/Trainee Solicitor
£100 – Non-Member of BDLS

**Booking Reference:** 636

**CPD:** 2

**SRA Competence:** B SRA | Statement of solicitor competence | Solicitors Regulation Authority

**The huge IHT changes in the Oct 30th Budget greatly increase the need for lifetime planning. The controversial change in IHT on farms and businesses, with the new cap on 100% relief, and pensions being taxed for IHT, means a big increase in the number of estates paying IHT, so what advice can we offer clients?**

- **Some key elements of effective use of exemptions;**
- **Re-thinking the use of assets now pensions will (from 2027) no longer be exempt from IHT;**
- **Planning to secure RNRB when pensions will be included in the £2m threshold calculation;**
- **The revised place of life assurance in planning;**
- **Some lifetime succession planning for farms and businesses;**
- **Gifts of property interests without a reservation of benefit or POAT charge?**

### Speaker Profile:

This lecture will be presented by **JOHN BUNKER**. John is a freelance lecturer and also a Consultant Solicitor and Chartered Tax Adviser with Irwin Mitchell LLP. John is the co-Editor of the Law Society's new IHT Planning Handbook (published Dec 2020) of which he wrote one third. With over 30 years of experience as a solicitor specialising in wills, trusts, estate and tax planning, and more than 25 years as a Chartered Tax Adviser, John serves on HMRC's Capital Taxes Liaison Group and the TRS sub-group helping HMRC with the guidance needed on the TRS Manual for 5MLD, and on TACT's Private Trusts Committee. John served as Chair of the Chartered Institute of Taxation's Private Client (UK) Tax committee for 3 ½ years until Sept 2021, and on the HMCTS Probate Advisory Group (representing STEP) for 18 months until Nov 2021. John created his role in technical development and know-how, originally for Thomas Eggar's 100 strong Private Client team, in 2012 after 23 years as a partner. This role developed within Irwin Mitchell Private Client to include teams in offices across the country. Alongside this John has developed external training work in a freelance capacity. He brings enthusiasm for his subject, where he seeks to illuminate technical details with practical insight, to training for local law societies, the Law Society, STEP nationally, branches of STEP, CIOT, SFE and other professional groups, as well as MBL, Professional Conferences and individual firms.

**Please book online at:**
**https://www.bournemouthlaw.com/bournemouth-district-law-society-lectures**

**Course Notes:** For environmental reasons, BDLS will no longer be providing printed course notes at lectures. Lecture notes will be emailed to delegates in advance for either printing or accessing via their laptop or alternative device on the day.

**Payment for lectures:** Please be aware that payment must be received at the office **before** the lecture takes place. Course bookings will only be confirmed upon payment. All payments are to be paid by BACS. No refunds within 7 days of the course.