

**NI Young Solicitors & Navigator Financial Planning Ltd
Trust & IHT lectures 2007-2008
Additional resources**

Find a Certified Financial Planner
Institute of Financial Planning website

<http://www.financialplanning.org.uk/consumers/index.cfm>

Find a Chartered Financial Planner
Personal Finance Society website

http://www.thepfs.org/8_Find/8-0_Find.aspx?pageid=16&nav1=12&sid=2

Trustee Act (Northern Ireland) 2001

http://www.opsi.gov.uk/legislation/northernireland/acts/acts2001/nia_20010014_en_1

The following website has lots of technical stuff on asset class investing and the science and maths of investments generally.

<http://www.dfauk.com/philosophy/>

Information and contact details for the Society of Trust & Estate Practitioners (STEP)

<http://www.step.org>

NI Branch Secretary, Michael Graham, Cleaver Fulton & Rankin

m.graham@cfrlaw.co.uk

The following are some books you will find useful if you are interested in reading up on the science of investing.

Hale, Tim, *Smarter Investing: Simpler Decisions for Better Results*

Taleb, Nassim Nicholas, *Foiled by Randomness, The Hidden Role of Chance in Life and in the Markets*

Case law on Business Property Relief & Agricultural

The "caravan park" cases:

Powell & Another v CIR [1997]

Hall & Hall v CIR [1997]

Furness v CIR [1997]

Factors considered “in the round”

Farmer & Another v CIR [1999]

Property letting, no matter how actively managed, is not a trade

Clark v CIR [2005]

Excepted assets & excessive cash balances

Barclays Bank v IRC [1998]

Farmhouses

Higginson

Antrobus

Rosser

McKenna

Conacre lettings & development land

McClellan

<http://www.financeandtaxtribunals.gov.uk/Aspx/view.aspx?id=3862>

The Charge to Income Tax by Reference to Enjoyment of Property Previously Owned Regulations 2005 (AKA Pre-Owned Asset Tax)

<http://www.opsi.gov.uk/SI/si2005/20050724.htm>

A useful precedent for a flexible trust for use with life insurance policies

https://www.lvadviser.co.uk/upload/ifa/pdfs/Rebrand_07/71714%20-%20Flexible%20Trust%20Deed.pdf