

**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](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](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](mailto: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**

*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

**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>