**Scottish Land & Estates Annual Taxation Event**

**Monday 8 December 2025**

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| **10:00-10:30** | **Registration** |
| **10:30-10:35** | **Welcome & Introduction**<br>Stephen Young, Director of Policy, Scottish Land & Estates |
| **10.35-10:45** | **SLE Taxation Group Update**<br>Jackie McCreery, Legal Adviser, Scottish Land & Estates |
| **10:45-12:15** | **Trusts: Should they stay or should they go? Navigating the post-IHT reform landscape –** Case Study by Turcan Connell & Johnston Carmichael<br>Jennifer Younger, Turcan Connell; Neil Steven & Alex Docherty, Johnston Carmichael<br><br>We will explore the impact of the 2024 and 2025 Budgets on capital tax planning strategy in a rural business context. We expect this will have a focus on trusts and the planning options which remain available in the months prior to the proposed reforms to inheritance tax effective from April 2026. However, the detail of the case study presentation will be reactive to the 2025 Budget outcomes, so far as relevant to the farming and landed estate sector.<br><br>This session will include:<br><br>Considerations around the establishment of a new trust, retention or winding up of existing Trusts and the use of trusts on death.<br><br>Practical pointers to Trustees and advisors navigating the new IHT landscape to include managing Trust cashflow as a result of the changed landscape. |
| **12:15-13:15** | **Lunch** |
| **13.15-13.40** | **Update on the UK Autumn Budget changes and the impact for the rural sector, to include considering the future tax landscape – Johnston Carmichael**<br>Alex Docherty, Partner, Head of Private Client Tax |
| **13:40-14:05** | **Litigation update – by Turcan Connell**<br>An overview of recent and relevant tax cases |
| **14.00-14.25** | **Employment Law developments and Update – Turcan Connell** |
| **14:25-14.40** | **Questions & Answers** |
| **14.45** | **Close** |