



ALA Northern Ireland

**The taxation of agriculture in Northern Ireland: some recent cases
&
Partnerships LLPs & Incorporation for farmers**

Speakers

**Dr Christopher McNall BL
Judge of the First Tier Tribunal (Tax Chamber) & ALA Fellow**

&

**William Henry
Moore Stephens Chartered Accountants**

Thursday 24th November 2016 2pm – 5pm

**Tullylagan Country House Hotel
40b Tullylagan Road, Cookstown, County Tyrone, BT80 8UP**

(www.tullylaganhotel.com)



ALA Northern Ireland

ALA is pleased to invite you to the latest in its series of CPD events which will examine some recent cases on the taxation of agriculture in Northern Ireland and options for farm businesses in terms of partnerships, limited liability partnerships or incorporation.

Dr Christopher McNall is a graduate of the University of Oxford and Jagiellonian University, Krakow, Poland who after teaching law at the University of Oxford and University of Cardiff was called to the Bar in 2005. He is regularly instructed in agricultural disputes of all kinds, both before the Courts and in arbitrations, including disputes about tenancies, partnerships, land, planning and environmental law. A Fellow of the Agricultural Law Association he gives seminars nationwide on agricultural law and was recently the Judge in the First Tier Tax Tribunal case of *Allen v HMRC* (<http://financeandtax.decisions.tribunals.gov.uk/judgmentfiles/j9081/TC05100.pdf>).

William Henry in addition to farming himself is the agriculture tax partner with Moore Stephens LLP based in their Limavady and Larne offices. William is has been an accountant for more than 20 years and is also a chartered tax adviser and chartered financial planner as well as providing a range of general accounting services to clients. He has also been one of Northern Ireland's longest serving members of ALA and taken part in panel discussions at previous ALA Northern Ireland events.

Numbers are limited to 60 delegates and places will be allocated on a first come first served basis

What do you know about the ALA?

The ALA was founded in 1975 to provide a forum for professionals serving agriculture (lawyers, surveyors, accountants, bankers, farm business consultants and others) to support each other in their specialisms. Day Conferences are held each Spring and Autumn which provide an excellent selection of agriculturally-based talks plus an opportunity for networking. For more information, visit www.ala.org.uk

The regional groups are an initiative to cater for practitioners at a local level, their purpose being:

- to provide a source of continuing professional development for those in rural businesses
- to encourage the development of working relationships by inter-professional networking

**RSVP to Peter Brown Greer Hamilton Gailey 27 High Street Ballymoney BT53 6AJ / DX3256NR Ballymoney
Tel: 028 27662104; FAX: 028 27665856 Email: pb@ghglaw.co.uk**

Name Email Year joined profession

Organisation Address

Will be attending the ALA Northern Ireland event at Tullylagan Country House Hotel 40b Tullylagan Road, Cookstown on Thursday 24th November 2016 at 2pm

Please enclose a cheque made payable to Agricultural Law Association - £50 per non member / £10 per member