



The next Trusts Advisory Group Seminar, hosted by the Ogier team will take place on Wednesday 7 June.

We will be joined by Jonathan Burt and Siena Gold from Harbottle & Lewis who will be presenting on "**when loans go wrong**" and will cover the following:

- Failure to document/account for loans
- UK inheritance tax exposure on lending - situs and residential property
- UK income tax on lending arrangements - transfer of assets abroad/settlements legislation
- Loans to people who cannot afford to pay them back - insolvent estates

James Angus, Partner in the Dispute Resolution team will be presenting on "**when is a sham not a sham?**" and will cover the following:

- The Jersey sham test post *Cohen & Crooks v Arbitrage Research Foundation*
- What is required to demonstrate a sham?
- Why is reckless indifference alone not sufficient? What more is required?
- Is reform required given the nature of modern trusts and their assets?

Oliver Passmore, Partner in the Dispute Resolution team will be presenting on the "**role of a protector**" and will cover the following:

- What is the current Jersey position?
- Is this impacted by the recent decision of the Bermuda Court of Appeal in *X Trusts*?
- Issues for Trustees and protectors.

A light breakfast will be served prior to the seminar which will also be an opportunity to network. Please note that this seminar may be considered as a CPD hour.

Please email [Alessia Zammataro](#) if you would like to attend the seminar.