

# Nugee Memorial Pensions Conference & Dinner 2023

*Wilberforce*  
CHAMBERS

3.5 CPD

Wednesday 21<sup>st</sup> June 2023

Nobu Shoreditch Hotel & Restaurant, 10-50 Willow St, London EC2A 4BH



## Timetable

|         |   |        |  |
|---------|---|--------|--|
| 12.30pm | <b>Registration and lunch</b>   | 3.45pm | <b>Break</b>   |
| 1.25pm  | <b>Opening remarks from Paul Newman KC</b>  | 4.15pm | <b>Aspects of DB Surpluses - refunds and benefit improvements</b><br><b>Robert Ham KC and Michael Tennet KC</b> <ul style="list-style-type: none"><li>• Relevance of final destination of surplus on a winding up – application of the doctrine of resulting trust;</li><li>• Agreements and amendments dealing with surplus allocation;</li><li>• Trustee and employer discretions</li></ul>  |
| 1.30pm  | <b>How to make good pension law</b><br><b>Sir Steve Webb (Pensions Minister 2010-2015 and Partner at Lane Clark &amp; Peacock)</b> <ul style="list-style-type: none"><li>• Lifting the lid on how pensions laws are actually made and thoughts on how it could be done better</li></ul>   | 5.00pm | <b>Aspects of DB surpluses 2 - Transfers out and cross funding DC sections</b><br><b>David Pollard, Joseph Steadman and John Grocott-Barrett</b> <ul style="list-style-type: none"><li>• Adding in a DC Section: powers, trustee duties, AE implications, notifiable events</li><li>• Group arrangements: using surplus round a group; transfers to another scheme; disguised dividend/capital refund issues; tax and transfer pricing</li><li>• Other related matters</li></ul> |
| 2.15pm  | <b>Pensions and The Equality Act 2010</b><br><b>Tom Robinson and Jennifer Seaman</b> <ul style="list-style-type: none"><li>• Direct and indirect discrimination in pension schemes</li><li>• Express exemptions in the Age Exceptions Order 2010</li><li>• The “defence” of justification</li><li>• Available remedies</li><li>• Reflections on the Firefighters and Police Pensions Litigation</li></ul>   | 5.50pm | <b>Closing remarks from Paul Newman KC</b>   |
| 3.00pm  | <b>How much worse can things get? Pensions and tax when things go wrong</b><br><b>Edward Sawyer and Michael Ashdown</b> <ul style="list-style-type: none"><li>• Mistakes about pensions tax – when will the Court or a Tribunal be willing to fix them?</li><li>• Artificial tax avoidance and the limits of the equitable jurisdiction</li><li>• Unauthorised payments, pension liberation and HMRC’s discretion to discharge surcharges – recent cases</li><li>• Tax issues in enforcement of judgments against members’ benefit entitlements</li></ul> | 5.55pm | <b>Drinks Reception in the Nami Bar</b>  |
|         |   | 7.15pm | <b>Dinner by Nobu</b>  |

£175 + VAT for conference & dinner  
£125 + VAT for conference only

For further information, please email  
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