

## General Information

STEP (Society of Trusts and Estate Practitioners) is an international body with in excess of 10,000 members worldwide. The Irish branch of STEP was formed in October 1998.

The objects of the Society include

- To provide a forum for individuals concerned with the planning, creation, management of and accounting for trusts and estates, executorship, administration and related issues.
- To discuss aspects of tax, accounting and administration, statute and case law which are of general concern.
- To organise and hold conferences and meetings to advance knowledge and learning in respect of trusts, estates and allied subjects.

The annual conference of STEP in Ireland promises to be a day of great interest to all individuals involved in the area of trusts, estates and advising private clients.

### Committee details for 2012/2013 are

Chair - Nora Lillis

Vice Chair - Catherine Duggan

Treasurer - Beryl Power

Secretary - Cormac Brennan

Membership Secretary - John Gill

Seminars Officer - Barry Kennelly

Diploma Officers -  
Karl Dowling and Nuala Casey

Website Officers -  
Sinead Kelly and Trea McGuinness

Committee Members -  
Cian O'Sullivan, Sarah Cox,  
Eddie O'Regan and Siobhán O'Moore

Visit our website at [www.step.ie](http://www.step.ie)

## REGISTRATION

- Please complete the form overleaf and forward with the appropriate fees before 7th May 2013.
- Cancellations must be received in writing before 8th May 2013 and will be subject to an administration fee of €30.
- It is regretted that cancellations received after this time, and those not put in writing, will not be accepted and the delegate will be liable for the full conference fee.
- Substitutions may be made at any time provided the organisers are notified prior to the start of the conference.
- If a non-STEP member attends in the place of a STEP member, a charge will be made for the difference in fees.

## SPEAKERS

It may be necessary for reasons beyond the control of STEP Ireland to change the content and timing of the program, the speakers or the venue.



# Annual Conference 2013

Friday 10th May 2013

Radisson SAS St. Helen's Hotel,  
Stillorgan Road, Dublin 4



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## Smith & Williamson

Status Update:

Trusts, Estates and the Modern Family in the New Ireland

5 CPD hours apply

## Biographies of Speakers

### Paula Fallon

**Significant issues for solicitors in dealing with cross border estates**  
Paula Fallon Solicitor practices in the area of wills, administration of estates and trusts, focusing on assisting other solicitors with complex administrations. She is a former chairperson of the Law Society Probate Committee, and has lectured to the profession on numerous occasions through STEP, the DSBA and the Law Society over the years.

#### Summary of talk

Significant issues for solicitors in dealing with cross border estates including

- The use and effect of revocation clauses,
- Jurisdiction clauses in wills.
- Difficulties in providing for foreign assets for Irish based clients.
- Difficulties in dealing with Irish assets for foreign based clients.
- Issues of residence and domicile for movable and immoveable property.
- The role and duties of personal representatives in dealing with foreign assets.
- Consideration of the judgement of Mr Justice Herbert, Paul McCormack and Rinaldo Paolozzi v Gina Duff and Silvio Rabbittte delivered the 8th of June 2012 which covered the above issues.

### Ann Williams

#### Tax Issues arising out of International Succession Issues

Ann Williams is a taxation consultant and is in private practice. Formerly a director in KPMG's Private Client Services practice, she has many years' experience in estate planning, advising family companies, individuals and trustees on the tax issues surrounding the management and preservation of assets. Ann is co-author of the Irish Tax Institute's publications "Trust and Succession Law" and "The Taxation of Gifts and Inheritances". She speaks regularly at STEP and Irish Tax Institute seminars.

#### Summary of talk

- Overview of taxation issues that arise in International estates
- Taxation issues that arise on gifts of foreign assets
- Irish estate tax treaties – UK and USA
- Relief for double taxation under treaties
- Unilateral relief for foreign inheritance tax
- EU Commission proposed measures to reduce/eliminate cross-border inheritance tax problems within the EU

### Richard Frimston

#### EU Succession Regulation

Richard qualified as an English solicitor in 1979 and an English Notary Public in 1995. Richard has been a partner with Russell-Cooke LLP since 1982 and head of private client since 1993. He has particular expertise in dealing with multi-jurisdictional estates and is a member of the British Institute of International and Comparative Law, the International Academy of Estate and Trust Law and the Association of Contentious Trust and Probate Specialists.

Richard is chairman of the STEP EU Committee and co-chair of the Public Policy Committee. He is the representative of the Law Society of England & Wales to the European Committee (CAE) of the Union Internationale du Notariat (UINL) and sits on the Law Society International Issues Committee and the Council of Bars and Law Societies of Europe (CCBE) Family and Succession Law Committee.

#### Summary of talk

It is rare in the world of estate planning for a piece of legislation outside the tax sphere to herald any kind of change which might qualify for the description "a step-change". Richard Frimston will

provide a full introduction to Regulation (EU) No. 650/2012 which came into force on 17 August 2012 and comes into full effect on 17 August 2015. The European Union (EU) has three years to get used to the practical impact of this attempt to rationalise private international law within the sphere of the EU.

Although Ireland, the UK and Denmark have not opted in to being bound by it, we will all feel its impact; on property in the remainder of the EU and on nationals and residents of those states. Questions arise now as to what estate planning can be undertaken today. The choices that it makes available to clients now, must be clearly understood.

### Grainne Duggan BL

#### Digital Assets and Legacies

Gráinne Duggan is a barrister specialising in tax law. She currently lectures revenue law in University College Dublin and has previously lectured for the Irish Tax Institute and the American Bar Association. Gráinne is a regular contributor to a number of professional publications including the Irish Tax Review. Prior to practicing at the Bar, Gráinne worked as a lawyer in the Corporate Tax Department of A&L Goodbody Solicitors.

#### Summary of talk

- What are digital assets ?
- What kind of digital assets do we own
- How does social media deal with death
- How to protect yourself online when you die
- Managing your digital legacy

### Teresa Pilkington S.C.

#### Probate and Trusts Litigation Update

Teresa Pilkington is a Senior Counsel practising in the area of Probate, Trusts and Estates including contentious and non contentious probate work, claims pursuant to section 117 of the Succession Act, 1965, Property and Conveyancing and Landlord and Tenant law. Teresa also regularly lectures in these areas.

#### Summary of talk

- The admissibility of criminal convictions in civil proceedings which seek to preclude the convicted from taking any share in the estate. Is it time for legislative amendment of Section 120 of the Succession Act 1965, the exclusion of persons from succession? (Patrick Nevin & Anor v Catherine Nevin [2012] IEHC 80; Cawley v Lillis [2011] IEHC 515)
- When is an action properly brought against administrators of an estate in circumstances where the summons is issued prior to the issuing of a grant of administration - In Re Estate of John O'Meara; Bank of Scotland PLC v. Gray [2012] IEHC 545 (High Court, Finlay Geoghegan J, 14 December 2012).
- The role of executors - when is it time to step aside? In re estate of Rhatigan; Scally v. Rhatigan (No 2) [2012] IEHC 140 (High Court, Laffoy J, 28 March 2012)

### Gerard Durcan S.C.

#### Update on family law issues for STEP members

Gerard Durcan is a Senior Counsel practising in the area of Family Law, including Children's law and Constitutional Law. Gerard is also an Accredited Mediator. Gerry is a regular speaker in these areas.

#### Summary of talk

- Update on Family Law Issues for Step Members including:
  - The recent High Court case on Blocking Orders: BC v MC, judgment of Peart J delivered 13th August 2012
  - The rights of creditors in family law proceedings; implications of Bankruptcy and NAMA, power of court to set aside Orders obtained to defeat creditors and a consideration of the judgment in Y(X) v X(Y) (2010) IEHC

## STEP Annual Conference

### Programme

Time	Speaker / Subject
9.30 - 9.45	The Hon. Judge Ronan Keane Opening Address
9.45 - 10.30	Paula Fallon. Significant Issues for Solicitors in dealing with cross border estates.
10.30 - 11.15	Ann Williams Tax issues arising out of International Succession Issues
11.15. - 11.45	Coffee
11.45 - 12.00	Short address by Smith & Williamson
12.00- 12.45	Richard Frimston EU Succession Regulation
12.45 to 13.00	Questions and Answers
13.00 - 14.00	Lunch
14.00 to 14.15	Short Address by David Harvey
14.15 - 14.45	Grainne Duggan BL Digital Assets and Legacies
14.45 - 15.30	Teresa Pilkington SC Probate and Trusts Litigation Update
15.30 - 16.15	Gerard Durcan SC Family Law update for Step Members Questions and Answers



### REGISTRATION FORM

See notes overleaf.

This form may be photocopied for additional delegates.

Please print in block capitals.

First Name

Last Name

Firm/Organisation

Address

Telephone

Facsimile

E-Mail

#### Conference Fee

STEP Member: €250

Non-STEP Member: €330

Please send cheque or draft payable to STEP Ireland and completed registration form to:

Lorraine Markey,  
Matheson Ormsby Prentice,  
70 Sir John Rogerson's Quay, Dublin 2.

D: +353 (1) 232 2159

T: +353 (1) 232 2000

F: +353 (1) 232 3333

E: lorraine.markey@mop.ie

Places will be limited to 100, so early booking is advised. Details of attendees received after 2nd May 2013 will not be included with the papers circulated at the conference.