Inside the structures your lawyer will not recommend

> Does your client's estate include a pension pot? From April 2027 it is in their IHT estate.
> Can you name a trust structure that sits outside the CRS reporting perimeter entirely?
> If your client is returning to the UK, when does the inheritance tax clock start — and has it already started?

A Private Professional Briefing
15 September 2026 ▪ 5.30-8.00 pm ▪ The Connaught ▪ London
CPD-Accredited • £495 per delegate • Strictly for professional advisers
A standing reception with canapés follows the briefing.

SPEAKER

Mark Morris
Architect of the Polar Bear, Lionheart and Arctic Kiwi Trusts

Mark Morris has spent over two decades constructing proprietary trust architectures that operate outside the standard CRS and FATCA reporting perimeters. He has advised the European Commission, the European Parliament and national competent authorities on automatic exchange of information; testified at the German Bundestag on the Swiss-German tax treaty; and consulted with Pascal Saint-Amans at the OECD. He appeared on BBC Panorama's Paradise Papers investigation in November 2017. The Economist has covered his work on four occasions, including a July 2025 feature on his South Atlantic trust architecture. He operates through East West Management GmbH, Brüttisellen, Canton Zurich, and has been Switzerland-resident since 1999.

www.lionhearttrusts.com
www.co-ownershiptrust.com

This briefing is designed for private client solicitors, tax counsel, wealth managers, independent trustees and family office executives who advise UHNWI clients on estate planning, CRS compliance and cross-border trust structuring. It is not suitable for end clients. Nine topics are covered across the day, moving from universal asset protection principles to the UK-specific residence and inheritance tax regime. Delegates who service non-UK-connected clients will find equal value in the first five sessions.

Asset protection architecture
Structuring wealth for resilience across jurisdictions and across generations
– What is the relationship between asset protection and automatic exchange of information — and why do most practitioners conflate them incorrectly?

CRS reporting architecture - the lacunae
Where the OECD's Common Reporting Standard does not reach, and why
– What is the structural difference between a non-participating jurisdiction and a participating jurisdiction with a non-reporting FI?
– What is a Professionally Managed Investment Entity, and why does it report as a Participating Financial Institution rather than as a passive non-financial entity?
– How does Article 29 of the MCAA operate, and which territories does it exclude from reporting obligations entirely?
– What is a Custodial Institution trust, and why does it occupy a fundamentally different CRS category from a passive non-financial entity?

The Polar Bear, Lionheart and Arctic Kiwi trusts
Three proprietary structures operating outside the standard CRS perimeter
– Three structures, three jurisdictions, one common principle: the CRS reporting chain terminates before it reaches the beneficial owner

Remote jurisdiction trusteeships
Svalbard, the Falkland Islands, Saint Helena and the Sovereign Base Areas of Cyprus

CARF, Digital Assets and the Polar Bear
The Crypto-Asset Reporting Framework and the Custodial Institution exclusion

UK IHT and the long-term residence test
The post-6 April 2025 connecting factor and its implications for excluded property trusts
– How does a Polar Bear Trust interact with the excluded property regime, and at what point in a settlor's residence history should it have been established?

The FIG window and returning non-domiciliaries
Four-year Foreign Income and Gains relief and the trust structuring opportunity

Returning expatriates and the re-entry window
Structuring for clients planning to return to the UK after a period of non-residence

Pension IHT exposure from April 2027
The end of pension IHT exemption and the trust structuring response
– Can a non-resident trust structure be interposed to remove pension-linked assets from the taxable estate, and if so, at what stage in the decumulation cycle?
– What is the role of the Polar Bear and Lionheart structures as a mitigation vehicle for clients whose primary concern is now the pension IHT exposure rather than income tax?

ACADEMY & FINANCE

Private Professional Briefing

Inside the structures your lawyer will not recommend

PRACTICAL INFORMATION

Venue
The Connaught
Carlos Place, Mayfair, London W1K 2AL

Online attendance via Zoom
The Zoom link and the documentation will be sent to the participants on 14 September 2026.

How to register
by phone: +41 (0) 22 849 01 11
by e-mail: info@academyfinance.ch
by post: Academy & Finance SA
3 rue Neuve-du-Molard, CP 3039
CH-1211 Geneva 3
www.academyfinance.ch
https://www.academyfinance.ch/connaught/

Registration and attendance
£495 per delegate (inclusive of reception and CPD certificate of attendance)
Places are strictly limited. This event will not be repeated.
Payment by bank transfer or by credit card.
Upon registration Academy & Finance will send you an invoice.

A standing reception with canapés follows the briefing.

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REGISTRATION FORM

I register for the Private Professional Briefing on 15 September 2026.

☐ I will attend in the conference room ☐ I will attend online on Zoom

FIRST PARTICIPANT

Full name..

Position..

E-mail..

SECOND PARTICIPANT

Full name..

Position..

E-mail..

Company..

Address..

Postcode............................ City..

Tel .... Mobile..

Person to which the invoice must be sent for payment:

Name.. Email..

Bank transfer ☐ Mastercard ☐ VISA ☐

Credit card No : _________/_________/_________/_________ Expiry date : _____/_____

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