

STEP Diploma in Trusts and Estates (Scotland) May 2021

Diploma	Centre	Enrolment Opening Date	Course Start Date/Deadline for enrolments	Workshop 1	Workshop 2	Examination (Edinburgh)
Wills and Executries: Law and Practice	Glasgow	22 July 2020	15 January 2021	16 February	N/A	13 May 2021 (morning)
	Edinburgh	22 July 2020	15 January 2021	N/A	23 March	
Trusts: Law and Practice	Glasgow	22 July 2020	15 January 2021	22 February	N/A	14 May 2021 (morning)
	Edinburgh	22 July 2020	15 January 2021	N/A	25 March	
Trust and Executry Accounting	Glasgow	22 July 2020	15 January 2021	17 February	N/A	13 May 2021 (afternoon)
	Edinburgh	22 July 2020	15 January 2021	N/A	24 March	
Taxation of Trusts and Estates	Glasgow	22 July 2020	15 January 2021	N/A	22 March	14 May 2021 (afternoon)
	Edinburgh	22 July 2020	15 January 2021	25 February	N/A	

Tax Computation Day (optional)	Centre	Enrolment opening date	Deadline for enrolments	Date of session
	Glasgow	22 July 2020	19 March 2021	28 April 2021

Cancellation of Workshops

On occasion there are insufficient enrolments for planned workshops to go ahead. Delegates will be notified of the cancellation of a workshop (and offered attendance at an alternative centre) as soon as possible. For the first workshops this is once course enrolment has closed. For the second workshops this is after the first workshops have taken place (sometimes enrolments for second workshops are boosted by delegates from previous sittings re-joining the course). It is strongly recommended that non-refundable travel/accommodation expenses are not paid for in advance without checking with the CLTI office the likelihood of the workshop in question going ahead. Travel/accommodation expenses incurred in relation to cancelled workshops will not be reimbursed.

Taxation of Trusts and Estates

We are moving to an annual rather than bi-annual cycle for the Taxation course. The benefit of this is that the course material will be updated on an annual basis only, at a logical time (the process of updating beginning after the publication of the Finance Act) and as of 2019 the aim is that material will be finalised further in advance of the teaching days and examinations. An examination without the preceding teaching days will also take place in November, primarily for those who are re-sitting.

Taxation Computation Day

This optional day of tuition is aimed at those studying towards the Taxation of Trusts and Estates examination who would like additional help with the computational aspect of the course. The computation day involves working through in detail the step-by-step approach that needs to be undertaken in relation to tax computations. Attendance at a Revision Day is optional, and comes at the additional cost of £150 + VAT.