ALLIOTTS

PART OF THE SHAW GIBBS GROUP

PRIVATE CLIENT ADVISORY

ABOUT ALLIOTTS LLP

1 **Established**

Alliotts started in 1869, some clients have been with us for generations

2 **Two key locations**

Offices conveniently located in London and Guildford

3 **Independent**

Independent practice with 12 partners and c.100 staff

4 **Tax and business expertise**

A multi-disciplinary team with tax expertise and commercial acumen

5 **Focussed on you**

Dedicated to helping you achieve the very best outcome

6 **Understanding your challenges**

Specialist experience of working with private clients

UNDERSTANDING YOU

Our team of specialist private client advisors are here to guide you through the complexities of tax and finance by providing expert advice combined with an experienced voice and a listening ear.

By taking the time to understand your situation and what you are looking to achieve, we will design creative strategies to protect, maintain and enhance your family's wealth.

However, life often takes unexpected turns; so should things change you can rely on us to draw on our experience to adjust the plans and come up with alternative practical solutions.

We know you look for more than technical expertise, you need advisors you can trust and who have your interests at heart. That's why we focus on building long term relationships and on being there for you when you need us.

If you have assets outside the UK we can advise you on the local tax treatment and local tax obligations through our associates in Alliott Global Alliance, a network of accountants and law firms represented in 100 countries. We then build this into the master plan.

SPECIALIST SERVICES - PERSONALISED ADVICE

We deliver a highly personalised service, designed to meet the specific requirements of private clients, which is centred on you, whether your circumstances are straightforward or more complex. Areas where we can help you include:

Protecting Family Wealth

Inheritance Tax and Succession Planning

We can advise on strategies to help protect family wealth for future generations and help ensure that IHT is managed efficiently.

Retirement Planning

Making sure that your future is secure and you can enjoy your retirement takes careful planning.

Probate and Wills

Jane thackstone is authorised to be able to deal with non-contentious probate, dealing with all or part of the process on your behalf. We will also advise you on the drafting of your Will.

Charitable Giving

If you wish to make lifetime gifts to charities or leave legacies to charities we can advise you on tax efficient ways to do so.

Trusts Planning and Trustee Services

Trusts can be a useful tax planning tool, but can often be perceived as complex. We are experienced advisors on the best use of Trusts for wealth management and tax planning.

Capital Gains Tax Planning

We advise on all aspects of the CGT when planning the disposal of assets.

Family Office, Family Partnerships and Family Investment Companies

We provide strategic advice to help manage family funds and investments as tax efficiently as possible.

Lasting Power of Attorney for Property and Financial Matters and for Health and Welfare

We can advise on the implications of an LPA and will take you through the registration process.

Tax Consequences of Matrimonial Disputes

We can provide tax advice and assistance on the tax implications of a relationship breakdown.

Personal Financial Planning

We work closely with wealth management advisors to help ensure that your plans are co-ordinated and tax efficient. If needed we can introduce you to advisors.

SPECIALIST SERVICES - PERSONALISED ADVICE

Property is often a major asset and a profitable area of investment for private clients, but there are many tax issues around property that need careful consideration. We specialise in advising on all areas of property taxation.

Areas we often advise clients on include the tax implications of buy-to-let and the differences between holding investment property as an individual, in a partnership, or in a limited company.

Property Matters

UK Property Ownership and Investment

We advise on ensuring property ownership and investment is protected and as tax efficient as possible, including second or multi-home ownership. We can also advise on the tax implications at disposal and the considerations around overseas home ownership.

Property Development Tax Mitigation

There are tax implications to property development and renovation, we can advise on how to take advantage of any tax reliefs available.

Property Investment Structures

We advise on tax efficient options for the structure of your property investment.

SPECIALIST SERVICES – PERSONALISED ADVICE

We take a holistic view to Private Client Advisory and include your business as part of the overall tax strategy to make sure that our advice is appropriate for your circumstances.

Business Advice for Entrepreneurs

Maximising Tax Reliefs

We will discuss any tax reliefs that your business could be eligible for including R&D and creative industry reliefs, and can submit an application to HMRC on your behalf. We are also experienced in advising on entrepreneurs' relief and can assist you in ensuring you meet the criteria to apply.

Profit Extraction from a Business

We advise on the most tax efficient ways of taking profits out of your business.

Succession Planning

It's important to have a clear plan in place for the continuity of your business, and this can have a positive impact on its value. We help you plan for the future of your business.

Business Valuations

There are many reasons why you may need a business valuation including, if you are looking to exit; or to buy out other shareholders; or in the case of a dispute. Our corporate finance team can provide you with a reliable business valuation.

Exiting a Business

Exiting a business needs advance planning and careful management during the process to minimise disruption to the business. We can help you plan for your exit and are there for you at every stage to ensure it goes as smoothly as possible.

International Aspects of Business Expansion and Cross Border Tax Issues

We can advise you on the tax implications of setting up or trading overseas and through our international alliance, Alliott Global Alliance have access to local advice in 100 countries. We can also assist you with most personal or business international tax matters.

For more information on our international alliance please visit www.alliottglobal.com

EIS and SEIS

We advise on eligibility and assist with your application for either scheme.

SPECIALIST SERVICES - PERSONALISED ADVICE

We understand the challenges you face and have first-hand experience of providing a full range of specialist services to support private clients.

We are confident that our experience, our wide range of skills, and our commitment to delivering an excellent service means we are able to provide you with effective solutions.

We have access to qualified specialists who are on hand to provide additional technical assistance as and when required. We are also supported by a dedicated administration team who help ensure that everything runs smoothly.

International Advice

Double Tax Treaties

The UK has many arrangements in place which can lead to confusion. We advise you on what you need to do to meet your UK and overseas tax obligations and to claim the tax reliefs and credits available to you.

Arriving into the UK and Departing the UK

Global mobility brings unique tax challenges. We advise on managing UK exit and entry tax efficiently.

Non UK Domiciled

We advise on the tax implications of arriving in the UK with non UK domiciled status. We would review your worldwide assets and arrive at a tax efficient plan for moving to the UK, drawing on pre-entry funds.

Non UK Resident Landlords

A further impact of global mobility, particularly in the workplace, is an increase in non UK resident landlords. We can advise on tax efficiency and on the filing of UK tax returns.

Tax Compliance

Our team can assist with the filing of all UK tax returns and will liaise with HMRC on your behalf regarding historical tax matters and any previous non disclosure.

Working with Your Other Advisors

We are adept at working alongside existing professional advisors (investment managers, banks, and solicitors) to help deliver the best solutions to our clients.

PRIVATE CLIENT LEAD PARTNERS

Jane Thackstone, Partner, Personal Tax
T: +44(0)1483 533 119 | jane.thackstone@alliotts.com

Advising private clients based in the UK or overseas on taxation matters often involves Jane drawing on her expertise in personal tax, inheritance tax, capital gains tax; an invaluable skill in providing tax planning solutions that meet both corporate and individual objectives.

Jane specialises in issues regarding the statutory residence test, domicile issues, IHT planning, trusts, probate matters and tax efficient options for the structure of property investments.

Jane is authorised to provide probate services.

Sudheer Gupta, Partner
T: +44(0)20 7240 9971 | sudheer.gupta@alliotts.com

Sudheer specialises in providing high level tax and business advice to high net worth and ultra high net worth individuals, many of whom are non doms.

He also works with a number of family offices, advising on a range of tax areas including tax planning, company structures, Trusts and Estate planning and IHT planning.

As a trusted advisor to wealthy families Sudheer provides a highly confidential service and delivers practical solutions.

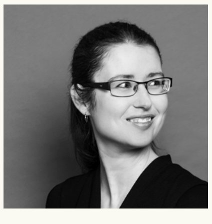
PRIVATE CLIENT KEY ADVISORS

Gerry Hollingsworth, Manager, Personal Tax
T: +44(0)207 240 9971 | gerry.hollingsworth@alliotts.com

Gerry has expertise in the taxation of private businesses and partnerships, all aspects of personal income (including UK and non-UK landlords) and capital gains, and inheritance tax matters.

In addition, Gerry has a special expertise, coupled with extensive experience, of advising our clients about the implications of tax residency and domicile matters according to individual and personal circumstances in order to enable tax efficient outcomes.

Sarah Messruther, Manager, Mixed Tax
T: +44(0)1483 533 119 | sarah.messruther@alliotts.com



Sarah provides tax advisory and compliance services to UK and overseas-based individuals, trusts and companies.

She specialises in UK-inbound and outbound scenarios; business situations, including employment status and IR35 issues; and UK inheritance tax requirements.

Wei Wei, Manager, Mixed Tax
T: +44(0)20 7240 9971 | wei.wei@alliotts.com

Wei provides personal tax advisory and compliance services to UK and overseas based High Net Worth Individuals, property investors and UK expats.

Wei focuses on assisting non UK resident individuals on matters including: UK arrival planning for non UK domiciled clients, including Tier 1 Investors; managing UK tax resident status under the Statutory Residence Test; remittance planning from overseas mixed funds according to the Statutory Ordering Rules, and advising on tax efficient options for structuring property investments.

SERVICES THAT ADD EVEN MORE VALUE

We are on hand for when you may need ad hoc advice for issues which crop up unexpectedly or for when you need an objective viewpoint.

We are able to provide you with a wide range of business services and advice, including:

- External Strategic Support at Board Level
- M&A
- Tax Reliefs and Incentives including R&D
- Human Resources Management Advice
- Outsourced Business Services including bookkeeping, accounting and payroll
- International Expansion

WHY ALLIOTTS?

1 **You are important**
We will always look for new ways to contribute to your continued success

2 **Partner level input**
A truly partner led service

3 **Relationship focussed**
Track record of building great relationships with our clients

4 **Keeping in touch**
Committed to communication and responsiveness

5 **Accessible**
You will always be able to contact your dedicated partner, or manager

6 **Expertise**
Access to a wealth of knowledge and experience

ALLIOTTS
PART OF THE SHAW GIBBS GROUP

alliotts.com

London Office
Manfield House, 1 Southampton Street,
London, WC2R 0LR
+44(0)20 7240 9971
london@alliotts.com

Guildford Office
3 London Square, Cross Lanes
Guildford GU1 1UJ
+44(0)1483 533 119
guildford@alliotts.com

January 2025