withersworldwide

Christopher King

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Chris is special counsel in the private client and tax team.

He advises on all aspects of succession, probate and tax planning with emphasis on estates with an international element. He has particular experience in the project management and coordination of complex cross-border estate administration and inheritance processes, the presentation of domicile claims and in dealing with HMRC IHT audits.

Chris frequently assists the firm's wealth planners with the 'stress testing' of lifetime planning structures, advising on the potential impact of relevant post mortem compliance, regulatory and conflict of laws issues. He also regularly provides discreet advice to individuals and fiduciaries on the burden of liability in relation to tax charges, associated reporting obligations and the tax efficient variation and/or restructuring of the beneficial interests in an estate.

Track record

Ownership, probate and compliance issues

Involved in dealing with immediate ownership, probate and compliance issues following the death of a key family member midway through a major restructuring of family business interests. We handled the interplay between the estate and the family's existing wealth management structures to ensure a timely and tax efficient succession process and the successful completion of the wider business restructuring.

Multi-jurisdictional succession and probate processes

A typical case involved co-ordinating multi-jurisdictional succession and probate processes in a large international estate that had a global spread of beneficiaries with individual tax and asset allocation requirements. We successfully defended a challenge by HMRC to the deceased's domicile status, dealt with the presentation of a complex double tax treaty claim relating to immediate estate and Inheritance taxes, advised on the management of cross jurisdictional income and capital gains tax exposure during the administration period and on conflicts of laws issues impacting on the burden of tax liabilities, generally_._

Talks

- Lexis Nexis Cross Border Estates conference, London - 2010
- STEP UK Spring Conference, Exeter, Manchester, London and Sussex - 2009

External publications

4th, 5th and 6th editions of McCutcheon on Inheritance Tax, Sweet & Maxwell, contributor

Admissions

England and Wales, 1990

Education

University of London, LL.B Hons

Languages

English

Key dates

Year joined: 1990