


## Tom McElligott

REGISTERED FOREIGN LAWYER ,WITHERS KHATTARWONG\* | SINGAPORE



\* Withers KhattarWong LLP is a Singapore law practice, affiliated with Withers LLP.

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Tom is an associate in our private client and tax team.

Tom McElligott is a UK qualified lawyer in the private client and tax team, based in Singapore. He advises on a broad range of personal tax, trusts and estates matters, including Wills and Lasting Powers of Attorney as well as issues of domicile and capacity.

He has a particular focus on international wealth structuring and succession planning for ultra-high net worth individuals with family members, assets and business interests in multiple jurisdictions.

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SECRETARY **ANITA ABU BAKAR**

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### TRACK RECORD

Advising international families on the de-enveloping of UK residential properties and the associated UK tax implications.

Drafting trust documentation for the establishment of an offshore double trust structure as part of a pre-arrival planning exercise for a high level diplomat.

Providing pre-arrival planning advice for ultra-high net worth individuals from USA, the ASEAN region, the Middle East and Europe moving to the UK, including technical tax advice and practical advice on bank account segregation and the remittance rules.

Overseeing the administration of UK resident trusts, providing UK tax and trust advice to the trustees, assisting with changes of trustees and drafting various trustee resolutions, deeds of appointment, deeds of advancement and exclusion of beneficiaries.

In coordination with US counsel, preparing joint UK and US tax and restructuring advice to facilitate the restructuring of a substantial literary estate.

Advising on a comprehensive Will planning exercise for an ultra-high net worth individual, resident and domiciled in states that impose Shariah succession principles, with assets in numerous jurisdictions.

Preparing disclosure reports under the Worldwide Disclosure Facility in relation to Liechtenstein foundations and historic non-reporting of IHT, IT and CGT liabilities for UK resident, non-domiciled but deemed domiciled settlors/founders.

Preparing advice and documentation for the restructuring of an interest in a Canadian estate, comprising mostly of Canadian business and property assets.

Providing advice on various offshore funds (reporting and non-reporting) and the tax implications of investing in them for UK resident individuals, trusts and close companies.

Drafting Wills for UK resident and non-UK resident individuals dealing with assets in particular jurisdictions or on a worldwide basis.

Drafting UK Lasting Powers of Attorney for Property & Financial Affairs and Health & Welfare.

Providing supporting advice and documentation for substantial corporate transactions involving UK and offshore trusts.

## **ADMISSIONS**

- England and Wales – 2016
  
- Registered Foreign Lawyer, Singapore – 2020

## **MEMBERSHIPS**

- Member of the Society of Trust and Estates Practitioners (STEP)

## **EDUCATION**

Kings College London, Law LLB  
BPP University Law School, LPC

## **LANGUAGES**

ENGLISH

## **DATES**

JOINED: 2020

Singapore  
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