


Judith Ingham


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Judith is a consultant in the private client and tax team.

She focuses on tax, trust and estate planning work for individuals and trustees. In addition to a full range of UK work, Judith is frequently involved in projects requiring consideration of international tax and succession issues. After working in the firm's London office for 18 years, she spent 6 in the firm's Swiss offices, but is now back in London again.

Track record

Trust and estate planning

Trust and estate planning for UK resident but not domiciled clients with assets in numerous jurisdictions - dealing with the different rules which apply in common and civil law jurisdictions always throws up challenges.

Liechtenstein Disclosure Facility

Negotiating disclosures under the Liechtenstein Disclosure Facility (LDF) for clients with complex offshore structures - sometimes working in tandem with US qualified colleagues when the client also needed to make a voluntary disclosure in the US.

UK residence and domicile

Advice regarding UK residence and domicile in the light of the changing rules.

Talks

- Lectures widely for STEP, LexisNexis and other organisations on trust drafting, personal tax and international issues
- Lectured on the UK taxation of individuals and trustees on Masters courses at Neuchatel and Lausanne Universities and on the drafting of trusts at the University of Liechtenstein

External publications

Practical Will Precedents and Practical Trust Precedents, Sweet and Maxwell

Foreign Assets chapter of Tolley's Administration of Trusts

Lobbying the Government and Revenue authorities in relation to topics such as the tax regime for non-domiciled UK residents

Admissions

England and Wales, 1983

Education

Lady Margaret Hall, Oxford, M.A. Jurisprudence

Languages

English
French

Memberships

Society of Trusts and Estates Practitioners (STEP)

STEP Cross Border Estates Group

STEP Technical Committee (former chair of the committee)

Key dates

Year joined: 1991

Year became partner: 1993

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