


Tom McElligott


REGISTERED FOREIGN LAWYER | SINGAPORE

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OPERATING AS WITHERS KHATTARWONG LLP IN SINGAPORE.

Tom McElligott is a UK qualified lawyer in the private client and tax team, based in Singapore.

He specialises in estate planning advice and wealth structuring solutions for high net worth individuals, and the banks and trustees that work with them. He advises on a broad range of private client practice areas including tax, trust and succession planning for UK resident, UK domiciled and non-UK resident, non-UK domiciled individuals.

He assists globally mobile clients with tax residency, property acquisition structuring and pre-immigration planning advice, as well as project managing complex, cross-border transactions for clients with investments and business interests in multiple jurisdictions. Tom frequently works with advisers from different jurisdictions to provide integrated tax and succession planning advice which addresses his clients' varying needs.

Tom's work also includes the creation and administration of trusts and other estate planning structures (identifying appropriate entities and vehicles, drafting necessary documentation and advising principals / settlors, trustees and beneficiaries on tax and legal matters). He enjoys preparing and implementing succession and governance plans for the families he works with, including the preparation of family constitutions, Wills, Letters of Wishes and incapacity documentation.

Track record

De-enveloping of UK residential properties

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

Trust documentation

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.

Pre-arrival planning advice

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.

Administration of UK resident trusts

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.

Joint UK and US tax and restructuring advice

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

Comprehensive Will planning exercise

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.

Disclosure reports

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 settlers/founders.

Canadian estate interest restructuring

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

Offshore funds tax implications

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.

Wills for UK residents and non-residents

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

Lasting Powers of Attorney

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

UK and offshore trust corporate transactions

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

Admissions

Advocate and Solicitor, Singapore (2020) (Registered foreign lawyer)

England and Wales (2016)

Education

Kings College London, Law LLB

BPP University Law School, LPC

Languages

English

Memberships

Society of Trust and Estates Practitioners (STEP)

Key dates

Year joined: 2020

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