



## Luke Micallef Trigona Solicitor

Jurisdiction: England & Wales

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### Overview

Luke is a solicitor who assists the Private Client team on a wide range of affairs including trusts, wills, lasting powers of attorney, charities, family offices, asset protection, estate planning and trust structuring.

### Expertise

- Will drafting for UK-domiciled and non-UK-domiciled clients
- Probate including cross-border issues
- Inheritance tax and estate planning
- Offshore tax and trust structuring
- Relocation to and from the UK
- Lifetime tax planning
- Lasting powers of attorney

### Cases

- Advised a high-profile politically exposed person (“PEP”) from Saudi Arabia on transferring his assets from a Liechtenstein anstalt foundation structure to a Guernsey purpose trust structure. Assisted with preparing tax and succession advice notes, calculating tax (income, capital gains as well as inheritance) for various scenarios and drafting waiver and transfer documents. Coordinated the setup of the new trusts and liaised with administrators and law firms in Bermuda, Guernsey, Jersey, Liechtenstein and the British Virgin Islands.
- Advised UK resident, non-domiciled clients on the most tax-efficient and practical way to invest in a UK property; consideration of ATED; explained income, capital gains and inheritance tax implications.
- Advised a Russian PEP regarding the setup of an offshore trust and company to hold various assets – a property and a company to employ his domestic staff. Held meetings with the head of the family office to explain the tax and succession benefits of holding the property and company in offshore trusts. Liaised with law firms with Guernsey to set up a new trust and company. Drafted the trust documentation and the employment contracts for his staff. Coordinated the setup of a payroll scheme by liaising with a payroll agent and the family office.

- Advised individuals and family offices on relocating to and from the UK including a substantial family office moving from Saudi Arabia to the UK. Advised on domicile, tax residence and the statutory residence tests.
- Advised a UK resident, non-resident family on employment tax issues for their UK household staff in their UK properties; ensured that the monies to pay the staff consisted of clean capital; and liaised with the employment team, family office and payroll agency in order to draft contracts and make payments to employees and HMRC and became first point of contact for employment issues.
- Advised on the administration of a cross-border estate; liaised with Italian, Cypriot and Greek Lawyers; liaised with Executors, prepared an IHT 400 form; applied for a Grant of Probate on their behalf; liaised with portfolio managers regarding a transfer in specie and distributed the estate.
- Drafted various wills for UK resident, non-domiciled clients to cover their UK situs assets; liaised with lawyers from different jurisdictions regarding succession issues; advised on gifts with reservation of benefit and ensured that their non-UK wills were not affected.
- Drafted constitutional and other documents to set up an environmental charity, educational charity and a grant-making charity, including drafting applications to register the charities with the Charity Commission and advised on Gift Aid income tax relief.

## Career

- 2018**                    **Keystone Law** | *Solicitor*
- 2015 - 2018**        **Berkeley Law now Irwin Mitchell Private Wealth** | *Solicitor*
- 2017**                    Qualified as a Solicitor