Thomson Snell & Passmore is a law firm with a reputation for providing high quality, intelligent advice. We provide a comprehensive legal service and build long-term relationships by encouraging a culture of respect, understanding and excellence.
It's a common sense approach that's surprisingly uncommon.

Members of the Society of Trust & Estate Practitioners

Members of the Court of Protection Professional Deputies Panel

Private Client Practitioner top 25 Law Firms

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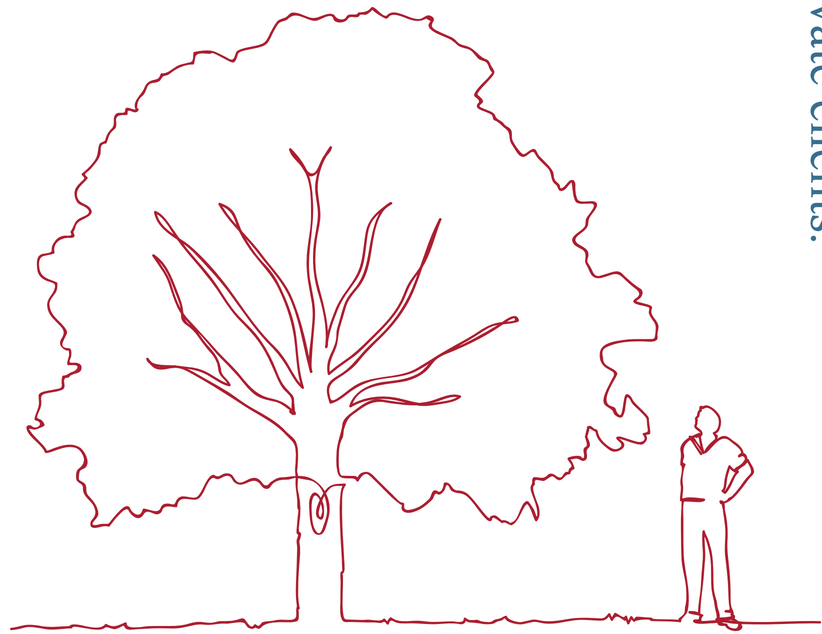
Thomson Snell & Passmore

Lexcel
Practice Management Standard
Law Society Accredited

Our specialist team has a wealth of knowledge and experience to offer when advising on managing and protecting your wealth. We work in a comprehensive, considered & clear way, providing expert advice for individual private clients.



Thomson Snell & Passmore

Comprehensive, considered & clear

Our lawyers provide high quality, intelligent advice across a range of issues important for private clients including estate and tax planning, trust and estate administration, tax compliance and management of the affairs of those who lack capacity to make decisions for themselves.

Wills and tax planning

We will work with you to identify the best means of holding and passing on assets, which take account of your particular circumstances and minimise tax liabilities. A Will is an essential part of personal financial planning. Without a Will, the rules of intestacy will determine what happens to assets when you die. These may leave your dependants with unforeseen problems.

As specialists in Wills, succession and related tax planning, we can offer practical and effective advice on a wide variety of issues including:

- assessment of your Inheritance Tax exposure and the ways of reducing this, taking account of Capital Gains Tax and Income Tax considerations
- minimising potential tax liabilities through maximising the use of allowances, reliefs and exemptions
- restructuring the way in which assets are owned
- review of business structures to enhance the availability of business property relief and agricultural property relief
- trust creation aimed at safeguarding assets and passing them on to the next generation or providing for dependants
- optimal treatment of lump sum benefits under life assurance and pension arrangements
- tax-efficient disposal of assets (including business interests) when you die
- post death arrangements
- domicile.

We work in close association with accountancy professionals and independent financial advisers to provide clients with a comprehensive service and the best possible advice.

"I cannot speak too highly of the care, attention and sympathy that I have received."

Private Client

Trust management

We can ensure that any trusts created in your lifetime or by Will are administered effectively, and that the trustees' tax compliance obligations to HM Revenue & Customs are discharged correctly.

Our trust management support service to the trustees of pre-existing and newly established trusts includes:

- advising on a trustee's duties and powers and the requirements of the Trustee Act 2000
- assisting with the choice and monitoring of an investment adviser
- preparing trust accounts and financial statements
- managing the trust's tax affairs and preparing annual tax returns
- calculating and paying tax liabilities
- advising on tax savings for trustees and tax implications for beneficiaries
- advising on tax changes, including improving the income tax treatment of discretionary trusts
- arranging the collection of income, asset sales and purchases, cash movements and other transactions
- making distributions of income and capital and preparing relevant deeds and trustee resolutions
- preparing Inheritance Tax accounts for periodic and exit charges
- advising on the ownership and occupation of residential property
- retiring and appointing trustees
- winding up the trust.

Personal tax

We assist compliance in an increasingly complex tax system. By keeping abreast of developments, we help you deal with all of the issues surrounding personal, estate and trust tax returns.

Our compliance service includes:

- completion of tax returns and calculation of liabilities or refunds
- claiming any deductions or allowances to which you may be entitled
- corresponding with HM Revenue & Customs on your behalf.

"A delight to deal with - extremely professional, polite and always a pleasure to talk to."

Private Client

We advise on the Capital Gains Tax issues arising on the sale of:

- business assets or shares
- freehold or leasehold property
- other investments.

Everyone is entitled to an annual exemption, but we can advise on the other reliefs and deductions that may be applicable to your transaction.

Our Income Tax services include assistance on a range of queries from the implications of being self employed, to assisting UK and non-resident landlords in the declaration of rental income.

We provide practical advice on personal tax situations. Identification of potential tax saving opportunities and the use of simple planning may save considerable amounts of tax.

Probate

We recognise that the help executors or administrators need when dealing with someone's estate can vary enormously, depending on the nature of the estate itself and how much of the work they are able to carry out themselves.

We tailor our services to meet the requirements of a particular case and provide these on a fixed fee basis wherever possible, giving those responsible for winding-up an estate both clarity and certainty at the outset.

If you would simply like us to apply for a Grant of Probate or Letters of Administration on your behalf, we offer a number of grant-only services, which take account of where the deceased was legally domiciled at the date of death and the size and nature of the estate.

For those needing assistance with certain aspects of a deceased person's affairs, whether preparatory to a personal grant application or to help wind up an estate once the grant has been obtained, we provide a full range of ancillary probate services.

Finally we offer a comprehensive estate administration service which assumes the burden of the entire administrative process from beginning to end. We are used to winding up estates of every size and complexity. Our specialist probate lawyers can handle all aspects of an estate administration in an efficient and sensitive manner. Their

"TS&P make no bones about the high standards to which they aspire - and deliver on that aspiration."

Private Client

knowledge and experience will ensure that any difficult issues are dealt with.

In addition, we advise on Inheritance Act claims and all sorts of probate disputes.

Mental capacity

We help to manage the property and affairs of those who lack capacity.

We all want to go on making our own decisions for as long as we can. This is, however, not always possible. Old age, illness or injury may require someone else to make decisions on our behalf.

We understand the responsibility that this situation involves. Our extensive experience in dealing with the Court of Protection, which exists to safeguard the property, financial affairs and welfare of the mentally incapacitated, means that we have the skills to ensure that the right decisions are made.

Our specialist Court of Protection team is one of the largest in the country, offering an efficient, personal and tailored service that few firms undertaking this type of work are able to provide.

Partners in the team act as deputies and attorneys in their own right, and our clients range from disabled young adults with substantial compensation payments to retired widows who need help managing their money.

We support families pulling together and, where there is dispute, can also handle complex litigation in the Court of Protection. Whatever the situation, we will do our best to help you.

Our services include:

- preparing Lasting Powers of Attorney and advising donors and attorneys
- acting as or for deputies, managing the property and affairs of those who lack capacity
- making applications to the Court of Protection for gifts, Wills and settlements
- assisting elderly clients and those caring for them
- assessing Court of Protection costs for litigation lawyers through our Expert Witness Service.

"Helpful, committed and responsive, who do a great job and treat their clients well."

Chambers UK

"Work to the highest standard."

Legal 500

We have particular expertise in dealing with severely disabled clients (including acquired brain injuries and injuries suffered at birth) and managing large personal injury or clinical negligence awards. We also manage the affairs of many elderly clients who suffer from dementia.

About us

The team at Thomson Snell & Passmore is very highly regarded with a long standing reputation for delivering a focused, tailored service.

We listen and question in order to understand our clients' individual circumstances, needs and objectives. We draw upon our experience to provide practical insight and intelligent advice to all our clients, applying common sense to their situation and responding in an informed, straightforward manner.

We are very proud that our knowledge and ability is endorsed by the UK's independent legal guides Chambers UK and Legal 500.

Our Private Client team has been recognised in our ranking as one of the "Top 25 Law Firms" by Private Client Practitioner magazine. This identifies us as one of the leading players in the field of specialist Private Client legal practice and endorses the breadth and quality of our skills.

Clients benefit from the support and collective experience of the firm. In addition to Private Client advice, our strong network of lawyers provides a comprehensive legal service for both individuals and businesses.

We produce a wide range of articles and information sheets covering many aspects of Private Client work. These are available on our website at www.ts-p.co.uk together with contact details and profiles for all members of the Private Client team.