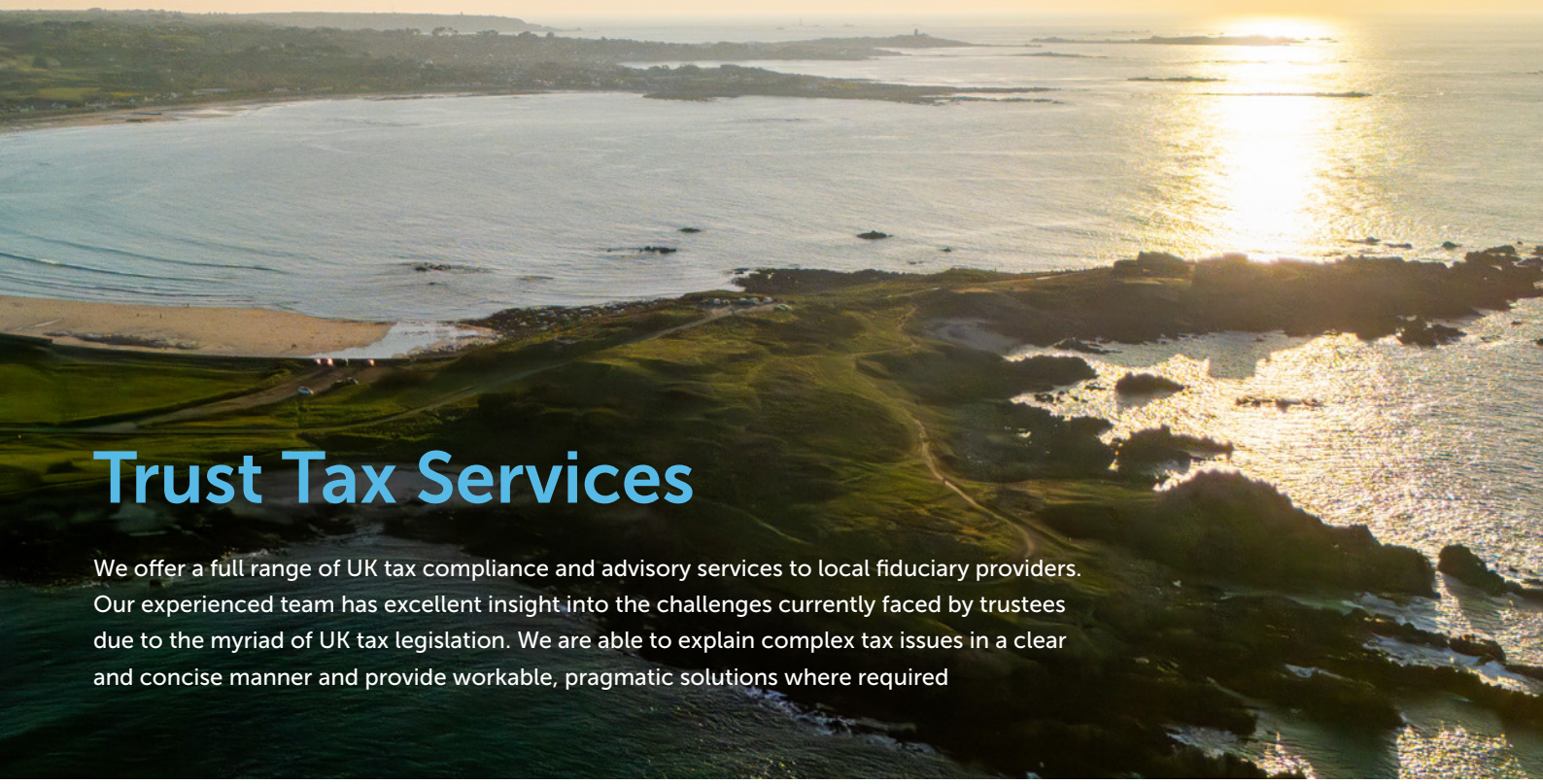

LTS TAX
Chartered Tax Advisers · A Titan Wealth Company

We are able to explain complex tax issues in a clear and concise manner and provide workable, pragmatic solutions where required.



Trust Tax Services

We offer a full range of UK tax compliance and advisory services to local fiduciary providers. Our experienced team has excellent insight into the challenges currently faced by trustees due to the myriad of UK tax legislation. We are able to explain complex tax issues in a clear and concise manner and provide workable, pragmatic solutions where required

Our compliance services include:

- UK self-assessment returns for trustees, and corporation tax returns for underlying offshore companies holding UK property;
- Analysis (historic or current) of stockpiled gains, relevant income and capital payments;
- Inheritance tax returns in respect of trust 10-year charges and exit charges;
- Inheritance tax returns for executors and estate beneficiaries;
- Tax services in relation to settlors and beneficiaries, including consideration and reporting in respect of any "motive defences" and claims for relief in respect of UK tax suffered by trustees;
- Voluntary disclosures to HM Revenue & Customs in relation to offshore matters involving errors on returns or failure to notify liabilities;
- Registration and updates under the UK Tust Registration Service.

Our advisory services include:

- The provision of trust "health-check" reviews to provide an overview of the current tax status of trust structures, highlight planning opportunities and identify any areas of non-compliance;
- Structuring advice in relation to the acquisition and holding of assets, including UK residential property;
- Advice regarding the provision of trust distributions and benefits to beneficiaries;
- Advice on the impact of the Finance Act 2025 provisions for settlors and beneficiaries, including the 4-year "FIG" regime for new arrivals to the UK and the Temporary Repatriation Facility ("TRF"), as well as remittance considerations in relation to years prior to 2025/26;
- Advice on the inheritance tax considerations and UK income tax implication for offshore pension schemes.

In addition, we are able to provide in-house training sessions to promote tax awareness for trust professionals on all aspects of UK tax as required.

Property Taxation

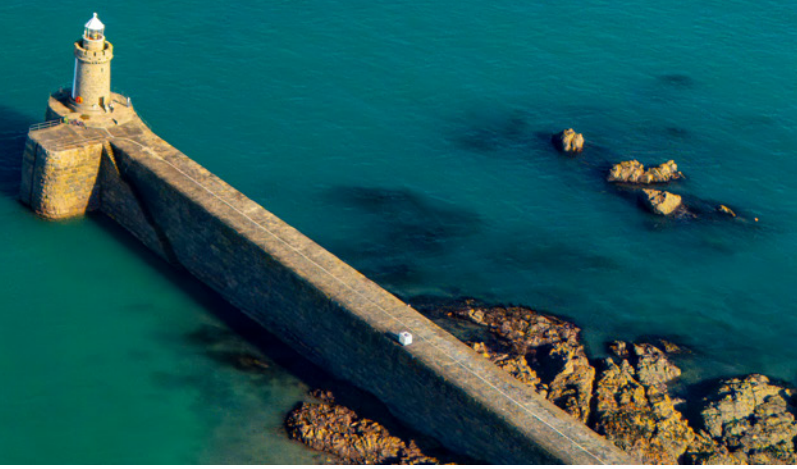
- ATED returns
- CGT returns for non-UK resident individuals and trustees
- Income tax returns for non-resident landlords
- Corporation tax returns for non-resident companies (re. UK land and property)
- Advice on structuring
- VAT returns

UK Personal Tax Services

We have extensive experience in dealing with the tax affairs of individuals who have exposure to UK tax in relation to UK assets or other activities, and offer a full range of tax compliance and advisory services. In particular, we specialise in providing advice to individuals who are leaving, or have left, the UK (See Reloaction).

Guernsey Personal and Corporate Tax Services

We act for a wide range of Guernsey resident private clients and owner-managed businesses and are able to offer a full range of personal and corporate tax compliance services.



Our UK personal compliance services include:

- Self-assessment tax returns;
- Repayment claims;
- CGT returns for non-UK resident individuals in respect of UK land or property.

Our UK advisory services include:

- Advice on residence matters, including long term residence for Inheritance Tax;
- Inheritance tax planning;
- Advice on the Foreign Income and Gains regime;
- Structuring advice in respect of ownership of assets;
- Advice in relation to trust structures;
- Emigration and immigration planning.

Our Guernsey personal and corporate compliance services include:

- Guernsey personal and company tax return preparation;
- Compliance and reporting services for fund managers;
- Payroll services.

Our Guernsey personal and corporate advisory services include:

- Emigration and immigration advice;
- Local residency issues and the tax regime, including the availability of tax caps;
- Tax efficient structuring for investments;
- Estate and Wealth Protection planning;
- Corporate Economic Substance advice.



Relocation Tax Services

We are specialists in cross-border emigration and can advise on both the UK and Guernsey tax aspects of moving between jurisdictions. This would include tax residence status for both jurisdictions, timing of capital gains, income distributions, property ownership, restructuring assets and investments, social security, and national insurance implications.

Accounting Services

We provide all manner of bookkeeping, accountancy and financial statement preparation for individuals, small businesses and companies. We are familiar with Quickbooks, Xero, Sage, and many other accounting software packages.

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