

Sam Carver

Sam is a trusted adviser to international families, their trustees and advisers on all aspects of personal and trust taxation, succession planning and asset protection.

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Sam specialises in the creation and implementation of tax efficient trusts and other structures to ringfence global assets. Most commonly these are either offshore assets for UK resident (or UK connected) non-UK domiciliaries, or UK situs assets, especially real estate, trading businesses and art collections, for non-UK resident, and multi-resident families. He advises widely on complex disputes with HMRC, and on how to avoid such disputes.

He often advises on cross-border tax issues, and on trusts with beneficiaries resident in several jurisdictions. Frequently this involves individuals moving to or from the US, UK or continental Europe. Sam has dealt with dozens of jurisdictions, but has particular experience in solving problems for UHNW individuals from or moving to France, Monaco, Switzerland, Jersey, South Africa, Israel and the US.

Sam is particularly renowned as an adviser to professional trustees in the Channel Islands and Switzerland. He has frequently provided talks to trustee companies in both these locations over the past eighteen years. Although this work is also largely tax driven, Sam also advises on pure trust or succession problems, including on how to secure, or safely divide or fully distribute a trust. Sam has advised trustees on *Public Trustee v Cooper* blessing applications, one of which involved advisers in eight jurisdictions

He also has a longstanding UK based practice, drafting complex Wills and bespoke trusts, advising UK resident trustees on UK tax, succession (including to trading companies) and philanthropy, acting as a trustee or executor, or advising on powers of attorney or Court of Protection applications, generally arising from high value estate planning. Increasingly this work also has a non-UK element as UK families more often acquire foreign properties or foreign spouses.

Sam trained at Denton Wilde Sapte (now Dentons), qualifying in 2000. He joined Berwin Leighton Paisner (later Bryan Cave Leighton Paisner) in 2001, and moved to Payne Hicks Beach as a partner in 2020.