

Emma Chamberlain CTA OBE | Partner

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PROFILE

Emma is a Partner and practising barrister, specialising in taxation and trust advice for private clients and charities. Her practice focuses on inheritance tax and capital gains tax planning for high-net-worth non-domiciled individuals, on matters such as estate planning, trust reorganisation and personal tax issues relating to divorce.

With more than 30 years' experience, Emma has an exceptional understanding of UK tax law, HM Treasury and HMRC. She also has experience of working at both the Treasury and HMRC, advising on foreign domiciliaries, trusts, inheritance tax and residential property.

Emma is the author or co-author of numerous publications including; 'Trust Taxation and Estate Planning' (Sweet & Maxwell), Pre-owned assets Income Tax (Sweet & Maxwell) and 'Dymond's Capital Taxes' and a chapter in the 'IFS Mirrlees Report relating to the Taxation of Wealth and Wealth Transfers'. She has also contributed to 'Current Issues in Succession Law', is on the editorial board of British Tax Review and sits on the GAAR Advisory Committee. She has been given an award for exceptional services to the tax profession by STEP in the past and has just stepped down from the Council for the Chartered Institute of Taxation. She is currently sitting on the consultative committee for the Office of Tax Simplification reporting into inheritance tax. In 2017 she was awarded an OBE for services to tax policy. She is currently a Visiting Professor at Oxford University teaching tax law.

PROFESSIONAL QUALIFICATIONS

Member of Society of Trusts and Estates Practitioners Technical Committee and Chartered Institute

Fellow and Member of the Chartered Institute of Taxation Capital Tax Committee (former chair)

Member of Revenue Bar Association

Member of Chancery Law Association

Admitted as a solicitor in England and Wales

Admitted as a barrister in England and Wales

RECOMMENDATIONS

Emma has received numerous recommendations in the leading legal directories. Chambers UK 2017 describes her as ‘the pre-eminent expert on all matters to do with tax of trusts and offshore trusts. She is top of the tree for that – an absolute star.’ ‘She has extensive knowledge of the field and you know if you get an opinion from her, it’s going to be very difficult for the Revenue to argue against it.’

Chambers and Partners HNW singled her out as Star Individual for “Tax: Private Client” in its 2016 guide, saying ‘She is an expert at inheritance tax and trust work. She also has a background as a solicitor so has a very practical, hand-on approach. She will help you arrive at a solution rather than simply give you answers.’

Legal 500 says ‘she remains the absolute pinnacle of the private client tax Bar’ (2016), is ‘extremely diligent and a real residency expert’ (2015) and ‘very hardworking and frighteningly intelligent’ (2014).

Practice Areas

- Tax Disputes

