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COURSE BROCHURE

High Net-Worth Individual Tax Planning and Trust Structures Training Course

8 – 12 February 2027
New York

High Net-Worth Individual Tax Planning and Trust Structures Training Course

Ref: 2829_108548 **Date:** 8 – 12 February 2027 **Location:** New York **Fees:** 7900 GBP

High Net-Worth Individual Tax Planning and Trust Structures is a 1-week training course for private client advisers, family office staff and wealth managers, who build a private client tax review file. Wealthy clients now hold assets and family members in several tax systems, and each move, gift or investment can trigger tax in more than one place. Jupiter Prime Training treats these residence, trust and succession questions as one method.

Why High Net-Worth Individual Tax Planning Matters Now

Three forces shape high net-worth individual tax planning today. Tax authorities exchange financial account information automatically, so offshore holdings are now visible. Families are mobile, multiplying residence and succession questions. Heirs expect transparent, documented structures. An adviser who maps these links early protects family wealth; one who misses them exposes the client to double taxation, penalties and heir disputes. The course rests on the principles of residence-based and source-based taxation, double tax relief and trust law concepts recognised across legal systems.

Who Gains Most from High Net-Worth Individual Tax Planning

- Advisers responsible for wealthy clients' personal tax position and filing calendar
- Family office staff coordinating investment, property and succession decisions
- Wealth managers weighing after-tax portfolio returns across ownership wrappers
- Trust officers who administer settlements and report to beneficiaries
- Accountants of private investment vehicles preparing figures for personal returns

A family office or private client team gains most when its advisers, administrators and investment staff attend together.

High Net-Worth Individual Tax Planning Capabilities

Participants learn to read a wealthy family as a set of connected tax positions, testing each choice for residence, income and transfer effects.

- Assess an individual's tax residence and domicile position — every client plan
- Calculate the after-tax yield of investment income across wrappers — portfolio allocation decisions
- Weigh trust, foundation and holding company options for a family asset — the settlor and future beneficiaries
- Design a lifetime gifting and inheritance sequence — the family patriarch or matriarch
- Test an offshore structure for substance and reporting exposure — the trustees
- Build a documented tax review file — family office governance

Key High Net-Worth Individual Tax Planning Terms

- Tax residence — the status that gives a jurisdiction the right to tax a person on income, based on days present and ties.
- Domicile — a long-term connection to the place a person regards as their permanent home, used in some systems for inheritance tax.
- Settlor — the person who transfers assets into a trust and sets its terms.
- Discretionary trust — a trust where trustees decide which beneficiaries receive income or capital, and when.
- Double tax relief — a credit or exemption that stops the same income being taxed in full by two jurisdictions.
- Beneficial owner — the individual who ultimately owns or controls an asset, whoever holds legal title.

High Net-Worth Individual Tax Planning Day by Day

Day 1: Residence, Domicile and the Client Map

- Day-Count and Personal Ties Tests — Where a Client Is Taxed First
- Domicile of Origin and Choice — Long-Term Inheritance Tax Exposure
- Tie-Breaker Rules in Tax Treaties — Settling Dual Residence Claims
- Family Asset and Residence Map — Seeing Every Taxing Jurisdiction Together
- Arrival and Departure Planning — Timing Moves Before Income Events

Day 2: Taxing Investment Income and Gains

- Interest, Dividend and Rental Income Rules — Comparing Net Yield by Asset Type
- Capital Gains Base Cost and Rebasing — Choosing When to Realise Gains
- Remittance and Worldwide Basis Choices — Cost of Bringing Funds Home
- Foreign Tax Credit Calculation — Avoiding Double Taxation on Portfolio Income
- Personal Versus Holding Company Ownership — After-Tax Return of Each Wrapper

Day 3: Trusts, Foundations and Family Holding Vehicles

- Trust Deed, Letter of Wishes and Protector Roles — Control Versus Tax Separation
- Discretionary and Fixed Interest Trusts — Taxing Distributions to Beneficiaries
- Private Foundations and Family Companies — Matching Vehicle to Family Goals
- Substance, Central Management and Control — Where a Structure Is Really Resident
- Look-Through and Anti-Avoidance Attribution Rules — When Income Returns to the Settlor

Day 4: Gifts, Inheritance and Succession Decisions

- Lifetime Gifts and Survival Periods — Reducing Taxable Estates Over Time
- Forced Heirship and Will Planning — Reconciling Personal Wishes With Succession Law
- Business and Agricultural Asset Reliefs — Passing Family Enterprises Intact
- Life Insurance and Liquidity Planning — Funding Transfer Tax Without Selling Assets
- Beneficial Ownership Registers and Exchange of Information — Reporting Duties of Structures

Day 5: Private Client Review Practice

- Residence and Income Findings Consolidation — Linking Day 1 and Day 2 Results
- Structure Health Check Scoring — Applying Trust and Substance Tests
- Succession Scenario Comparison — Testing Gift and Inheritance Options Side by Side
- Client Risk and Reporting Register — Recording Disclosures and Filing Deadlines
- Private Client Tax Review File Completion — Recommendations Ready for Family Sign-Off

Applying High Net-Worth Individual Tax Planning After the Course

- Run a residence and domicile check on one existing client whose family has recently moved.
- Score one family trust or holding company against the substance and attribution tests, then present the gaps to its trustees.

High Net-Worth Individual Tax Planning Questions FAQ

What is high net-worth individual tax planning and why does it matter now?

High net-worth individual tax planning organises a wealthy client's residence, income, structures and succession so tax is paid correctly once. Automatic information exchange now makes every overlooked link visible.

Who gains most from high net-worth individual tax planning skills?

Private client advisers, family office staff, wealth managers and trust officers gain most, especially if you advise on personal tax or administer family structures.

How does high net-worth individual tax planning differ from corporate tax training?

High net-worth individual tax planning centres on one family: residence, personal income, trusts and inheritance. Corporate tax training centres on company profits and deferred tax.

What do you bring back from high net-worth individual tax planning training?

You bring back a private client tax review file covering one family's residence findings, income calculations, structure checks and succession options.

High Net-Worth Individual Tax Planning: The Way Forward

The private client tax review file first informs whether a family's current residence pattern and structures still fit its goals. Advisers and trustees use it to agree the year's actions with the principal. After its first use, revisit the succession scenarios whenever a family member moves, marries or receives a liquidity event.