

Practice Areas

Overview
Charities
Commercial Disputes
Company
Court of Protection
Insolvency
Partnership and Joint Ventures
Pensions
Professional Liability
Property

Tax

Trusts
Wills and Estates

Oliver Hilton

| Call 2002

Profile: Tax

Experience and Expertise

In the context of his trusts and estates practice, Oliver has substantial experience of tax, including planning and mitigation strategies in relation to IHT and CGT issues.

Cases and Work of Note

- *Re Sir S J Will Trust* (2019). Advising on the IHT and CGT implications of a proposed advancement and winding up of a pre-2006 protective life interest will trust.
- *Re B Deceased* (2016). Advising on and drafting a settlement agreement of a probate claim to account for CGT consequences;
- *Re S Deceased* (2012). Advised in relation to claiming a reduction in value of a half share in property and amending the IHT account with HMRC;
- *Re B Deceased* (2012). Advised on a deed of variation of the estate for IHT purposes;
- *Re Standen* [2011]. High Court. Acted for Defendant in relation to a VTA application, including advising as to the IHT and CGT consequences of the proposed variation of a discretionary trust;
- *Re S Deceased*. Advised on the IHT liability of the estate and drafted a deed of variation;
- *Re L Deceased*. Advised on the CGT liability of certain lifetime dispositions made by the deceased and the disclosure obligations to HMRC;
- *Re B Deceased*. Advised on the IHT consequences of a gift to a cricket club;
- *Re A Deceased*. Advised on the IHT position of two estates and the liability of the executors for penalties for declarations made to HMRC;
- *Re S Deceased*. Advised on the burden of IHT on the deceased's estate;
- *Re S's WT*. Advised as to whether a gift to an Israeli hospital was charitable for IHT purposes;
- *Re A*. Advised on the tax implications of a proposed transfer of property to children;
- *Re D*. Advised on the IHT and CGT implications of a disposition of land within the family;
- *Re P Deceased*. Advised on the possibility of a post death variation of a will, and drafted a deed of variation;
- *Re C Deceased*. Drafted a deed of variation of will;
- *Re W Deceased*. Draft a deed of disclaimer of will;
- *Re A Company* (2011). Advised in relation to repudiation of an agreement for a lease of commercial premises and the obligations under various covenants;
- *Re Woodlands* (2009). Advised in relation to enforceability of shooting rights;
- *Tamaro v W'Dher* (2009). Acted for claimant in relation to claim for vehicular access and parking rights;
- *Stratford v Knight* (2008). HM Land Adjudicator. Acted for respondent in relation to an application to be registered as proprietor by reason of adverse possession;
- *Yewbelle Ltd v London Green Developments Ltd. & Anor* [2007] EWCA Civ 475; [2008] 1 P&CR 17. The case concerned implied terms as to obtaining planning permission in a contract for the sale of land. Petition for leave to appeal to the House of Lords was refused.