

# Hazel Johnson

## Senior Tax Manager

### Tax



Hazel joined the Tax team in November 2022 and is a barrister with 25 years' experience specialising in bespoke personal tax advice for high net worth individuals, both international and UK based.

Hazel has advised non-UK domiciliaries on the remittance basis, and structuring their assets through overseas entities including trusts and foundations. Her clients have included Greek shipping families, Chinese and Indian families, US entrepreneurs with tech interests, as well as Norwegian families with oil and wider industrial interests.

Hazel has also advised UK based entrepreneurs and owner managed businesses at all stages of the business lifecycle: start-ups, seeking outside investment, exit strategies including substantial shareholding exemption and trade sales, and succession planning such as family investment companies and onshore trusts.

Hazel is a member of the Worshipful Company of Tax Advisers, a Freeman of the City of London, and of the Society of Trust and Estate Practitioners.

## Experience

- Advising on winding up a long term offshore trust established by a UK domiciliary in the 1970s with lending between underlying corporate entities, and a historic disclosure position
- Restructuring an offshore UK property holding trust with non domiciled and non UK resident settlor but with UK resident beneficiaries
- Dealing with the sale of a corporate group held by an offshore trust, looking at corporate reliefs like SSE and reconstruction relief and potential remittance issues
- Winding up trust property holding structure

## Expertise

- [Tax - Overview](#)
- [Tax Advisory Services - Individual](#)
- [Taxation of Non-Domiciled Individuals](#)
- [Taxation of Non-Resident Private Wealth and Corporate Vehicles](#)

## Credentials

- Member of The Society of Trust and Estate Practitioners (STEP)

- Member of The Worshipful Company of Tax Advisers (WCOTA)
- Freeman of the City of London

## Contact

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