

# Squillace & Associates, P.C. and Carey Olsen Jersey LLP Prevail in Landmark Case for International Tax Disputes

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*Isle of Jersey Court Creates a New Exception to the Revenue Rule*

BOSTON, MASSACHUSETTS, UNITED STATES, April 24, 2024 /EINPresswire.com/ -- [Squillace & Associates, P.C.](#) and Carey Olsen Jersey LLP jointly represented Brown Brothers Harriman Trust Company, N.A. to address an international tax dispute that spanned from the U.S. to the Isle of Jersey. The case (Court of Record: Royal Court of Jersey, Case Number: [2024]JRC055) concerned the worldwide movable and immovable estates of a married, childless couple who had retired to Jersey in 2008 and died within weeks of one another in 2021.

The couple was comprised of "A" and "B" – A, who was a very wealthy U.S. citizen, and her husband, B, a UK citizen. Both A and B were domiciled in Jersey at the time of their deaths. The Revenue Rule is a common law doctrine that precludes the courts of one jurisdiction from adjudicating and enforcing tax claims of a foreign jurisdiction. It is a longstanding tenet of law in many legal systems around the world, including the U.S. and the Isle of Jersey.

However, in [Re. Representation of Viberts Executors Limited and Ross Badger \[2024\] JRC 005](#), the Jersey Court recently took the opportunity to develop and finesse the Revenue Rule in a novel fashion by creating a new exception. In its decision, the Jersey Court relied heavily on the expert testimony of Scott E. Squillace, Esq. as to the enforceability of his client Brown Brothers Harriman Trust Company, N.A.'s ("BBHTC") claim for apportionment of U.S. federal estate tax liability among foreign estate beneficiaries under applicable U.S. law.

BBHTC, as the U.S. personal representative of a decedent who was a U.S. citizen domiciled in Jersey at the time of her death, was obligated to pay federal estate tax liability on the decedent's worldwide estate under U.S. law, but only had possession of a portion of the decedent's U.S. assets from which to satisfy the obligation. Although BBHTC had the statutory right under Massachusetts law to seek contribution from the beneficiaries of the decedent's non-U.S. assets, the claim for apportionment would not have been enforceable in Jersey but for the Jersey Court's decision to create a new exception to the Revenue Rule. The new exception critically relied on the fact that there were assets custodied in the U.S. that formed part of the decedent's Jersey estate, over which BBHTC did not have possession, but which BBHTC could immediately enjoin/encumber/freeze by way of U.S. court order if necessary.

The decision is a pragmatic one which will be welcomed by the trust, estate and private wealth industry, as it creates more certainty around when a foreign tax claim will be enforced by the Jersey Court. [You can read a detailed summary of the case in this Briefing Guide](#) published by Carey Olsen LLP, co-counsel to Squillace & Associates, P.C.

About Squillace & Associates, P.C: Squillace & Associates, P.C. is a premiere boutique life, estate, and business planning law firm located in Boston's historic Back Bay. The firm features practice concentrations in LGBTQ+ planning and international estate and business planning. Squillace & Associates has been awarded Best Law Firms by US News/Best Lawyers and Scott E. Squillace, Esq. has been awarded Best Lawyers in New England by the Wall Street Journal.

About Carey Olsen Jersey LLP: Carey Olsen is the largest law firm in Jersey with 21 partners and 86 total lawyers. The firm offers clients the full range of corporate and finance, investment funds, dispute resolution and litigation, trust and private wealth as well as property legal advice.

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