



STEP'S PRIVATE CLIENT AWARDS ARE A YARDSTICK FOR FIRMS' SUCCESS, BUT TWO SPECIAL AWARDS HONOUR INDIVIDUAL ACHIEVEMENTS. JENNIFER PALMER-VIOLET TALKS TO LAST YEAR'S BIG WINNERS

WHEN STEP WAS A FLEDGLING organisation 21 years ago, founding member James Kessler QC proposed an idea that would become an early-day success for the Society. 'I looked at wills and trust deeds and they went on for 28 pages or more in almost incomprehensible language,' he says. 'I thought: there must be a better way of doing this!' Kessler's response was to write *Drafting Trusts & Will Trusts* (now in its tenth edition) and to produce the STEP Standard Provisions. This document, an improvement on the 1925 statutory will forms, would give beneficiaries the key standard clauses for wills. However, it took more perseverance than Kessler anticipated.

Despite the good reasons for the conditions, when STEP first approached the court to prove them, they were rejected. 'STEP was then completely new and seemed like the organisation to do it,' says Kessler. 'I never understood the basis of the opposition.' Maybe the Society's inexperience hindered progress, but it didn't deter Kessler, who, together with STEP President Geoffrey Shindler OBE, enlisted the help of Christopher McCall QC. Drafting and approval took the best part of two years, so when the provisions were finally published in 1992 Shindler deemed the result 'a terrific triumph for STEP'. It was equally valuable for the industry, with the late Professor John Adams calling it 'the most exciting development for private client draftsmen for several decades'.

It was Kessler's substantial work on the Standard Provisions that particularly inspired the STEP PCA judges when deciding who should receive the Geoffrey Shindler Outstanding Contribution Award last year. And it was a timely recognition, as the second edition of the provisions was published in November 2011. The monumental task of producing a second edition – it took 18 months to complete – was duly noted. The judges said of Kessler: 'It is for that reason, although there are many others, that he deserves this accolade.' Kessler was surprised but delighted to join a long

line of distinguished recipients of this prestigious award. 'I was rather thrilled,' he says. 'I'm a great admirer of Geoffrey Shindler, who has done fantastic things for STEP, so it was a pleasure as well.'

As the judges recognised, leading tax silk Kessler has many achievements to underscore his award. Practising as a barrister since 1985 and appointed QC in 2003, Kessler is listed in band one of Chambers in the private client tax category because of his 'acumen and remarkable thoroughness of thought'. He has several acclaimed books to his name, including the tenth edition of *Taxation of Non-Residents and Foreign Domiciliaries* (reviewed on page 82 of the August/September *STEP Journal*). 'I'm proud of my books [but] all authors are proud,' he admits. 'But as Disraeli said: "An author who speaks about their own books is almost as bad as a mother who speaks about her own children."' He also takes much pride from launching STEP's Trusts Discussion Forum, which he ran for about ten years until Richard Vallat and Sarah Dunn of Pump Court Tax Chambers took the reins. 'It's a very useful resource if people have simple, or sometimes profound, questions, and it is, as far as I know, the only really successful legal discussion forum.'

Since the beginning, Kessler has been a highly regarded contributor to STEP's development, and he is proud to be one of the original signatories of its memorandum of association in 1991. 'None of us had any idea then what would grow out of it,' he remembers of the inaugural meeting. He says the Society has proved it was needed – 'I think STEP serves the public interest, or ought to, in various ways, but most of all by helping improve the quality of work that members do' – but he's been surprised by the membership numbers. 'We thought we were starting a small organisation and there was no thought about it being international at that point.'

JAMES KESSLER QC (LEFT) IS PRESENTED WITH THE GEOFFREY SHINDLER AWARD BY JONATHAN COLCHESTER FROM SPONSOR GAM