

Emma Cooper-Hedges

SENIOR ASSOCIATE | LONDON



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Emma is a senior associate in our private client and tax team.

Emma specialises in the preparation of estate planning advice and wealth structuring solutions for high net worth individuals and the banks and trustees that work with them. She assists with a broad range of private client practice areas including tax, trust and succession planning for UK resident, UK domiciled and non-UK resident, non-UK domiciled individuals. Emma's work includes the creation and administration of trusts (identifying appropriate trust structures, drafting trust instruments and advising settlors, trustees and beneficiaries on tax and trust matters). She enjoys preparing and implementing estate plans for the families she works with, including the preparation of Wills, Letters of Wishes and incapacity documentation, and project managing complex, cross-border transactions for clients.

Emma spent 5 years with the Private Client Team at Forsters LLP, before joining Withers in September 2019. She has a particular interest in charitable and philanthropic advisory work and is a member of the Society of Trust and Estate's Specialist Interest Group for Philanthropy Advisors.

Track record

Trust reorganisation

Trust re-organisation: advising the trustees of a complex private trust company structure comprising two mirror trusts (one primarily for the benefit of a UK resident beneficiary; the other primarily for the benefit of a US resident beneficiary) and various family investment companies (two of which held a substantial shareholding in an FCA regulated hedge fund) on the reorganisation of assets so as to ensure that the structure was suitable for generational change following the death of the patriarch.

Creation of philanthropic vehicle

Creation of philanthropic vehicle: (i) assisting with the creation of a Jersey law discretionary trust following the re-organisation of a Lichtenstein Foundation, (ii) preparation of a bespoke Letter of Wishes with detailed guidance regarding the continuation of the family's "zakat" activities, and (iii) advising on the operation and composition of the trust's investment and grant committees.

Reorganisation of UK landed estate

Re-organisation of UK landed estate: advising on the re-organisation of an agricultural and residential property portfolio, the ownership of which was split between a UK resident trust and various UK resident and non-UK resident family members, involving (i) substitution of security, (ii) the sale and purchase (with lending) of part of the residential portfolio between family members, and (iii) transfers of development land out of trust.

External publications

'Sparing No One: Cross-Border Taxation of Globally Mobile Individuals - Part II,' (Tax) Matters of Life and Death Column, Tax Notes State - August 14, 2023, WealthBriefing - October 9, 2023, co-authored

'*Sparing No One: Cross-Border Taxation of Globally Mobile Individuals - Part I*,' (Tax) Matters of Life and Death Column, Tax Notes State - June 19, 2023, WealthBriefing - October 6, 2023, co-authored

'HMRC provides further clarification on key trust registration issues,' Withers Insight - July 8, 2021, co-authored

'*Trust Registration Service and Fifth Money Laundering Directive... are we nearly there?*' Withers Insight - July 22, 2020, co-authored

'*UK Money Laundering Directives and the UK Trust Register: where are we?*' Withers Insight - January 31, 2020, co-authored

Co-authored an article for Trusts & Estates and written for Trusts & Estates Law and Tax Journal

Admissions

England and Wales, 2014

Education

Cambridge University (Girton College), Bachelor of Arts, Geography

Cambridge University (Girton College), Master of Arts, Geography

University of Law, Bachelor of Laws

University of Law, Graduate Diploma in Law and Legal Practice Course

Languages

English

Key dates

Year joined: 2019

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