

Clive Cutbill

CONSULTANT | LONDON



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Clive is a consultant to the charities and philanthropy team.

Clive joined Withers as a partner in September 2000, having previously been a partner in another international law firm based in London. As a member of the Charities Team, Clive led Withers' global philanthropy practice until June 2013, advising both charities and donors in relation to tax-efficient giving and funding and providing advice on charity governance and operational issues. He then became the firm's International Risk and Compliance Director, and a full-time member of its global senior management team, but continued to provide consultancy on charity and philanthropy matters to the Charities Team and its clients. Following his retirement from that role at the end of June 2018, he re-joined the Charities Team as a consultant.

Clive founded, and was the initial chair of, the STEP Philanthropy Advisors Special Interest Group and was also a member of the working party set up by HM Revenue & Customs to review the Substantial Donor Rules which led to their replacement with the Tainted Charity Donations Rules. He has been a trustee or committee member of a variety of different types of charity during his career.

Clive was the firm's nominated officer for money-laundering reporting purposes from 2002 to 2018 and, as chair of the STEP Anti-money Laundering Task Force, was involved in discussions with HM Treasury, MEPs, the European Commission and the Financial Action Task Force of the OECD regarding the fight against money laundering and terrorist financing. In the latter role, he was a recipient of an outstanding achievement award at the STEP 2007 Private Client Awards for his role in securing key amendments to the Money Laundering Regulations 2007 at draft stage.

Even before he moved to a management role, Clive's combination of knowledge and experience in the fields of trust and charity law, on the one hand, and money laundering and terrorist financing issues, on the other, was described as 'unique'. He has regularly been ranked in publications such as Chambers and Partners and The Legal 500, Chambers and Partners 2015 describing him as '*heavily involved in the establishment of US/UK dual-qualified charitable structures, as well as advising on tax-efficient and funding issues for an array of charities and donors. He is recognised for his expertise in the area of money-laundering prevention.*' His spell as International Risk and Compliance Director has since further broadened his experience, so that he now also advises clients with no other connection to the Charities Team on risk and compliance-related issues.

Track record

Charitable bodies

Advised a number of foreign charitable bodies, including US and other foreign universities, in relation to English charity and related tax law issues, including obtaining recognition for a non-UK entity as a charity for UK tax purposes.

Charitable structures

Establishment of US/UK dual-qualified charity structures both for institutions and for donors exposed to both UK and US tax and other issues relating to cross-border charitable giving.

Commercial advice

Provided practical and authoritative advice in relation to issues where charity and philanthropy, on the one hand, and compliance issues, including money laundering and terrorist financing issues on the other, inter-relate.

Talks

- *'Compliance: What Happens When Things Go Wrong?'*, 26th Oxford Offshore Symposium, Oxford - September 2016
- *'Philanthropy'*, 26th Oxford Offshore Symposium, Oxford - September 2016
- *'Charities and Anti-Money Laundering'*, STEP Global Congress, Amsterdam - July 2016
- *'Risk: Why Compliance Matters'*, Syracuse University Law in London Program, London - June 2016
- *'English Solicitors and Escrow Arrangements'*, Milan Notaries' Meeting, Milan - January 2016
- *'Specific Uses of Charities in the Onshore World'*, 25th Oxford Offshore Symposium, Oxford - September 2015
- *'Compliance: What Happens When Things Go Wrong?'*, 25th Oxford Offshore Symposium, Oxford - September 2015
- *'Sanctions 1 year on: A review of practical issues and challenges that have arisen over the past year'*, British Russian Law Association London - June 2015
- *'Philanthropy in the Global Village'*, STEP Global Congress, Miami - November 2014
- *'Specific Uses of Charities in the Onshore World'*, 24th Oxford Offshore Symposium Oxford - September 2014
- *'Compliance: What Happens When Things Go Wrong?'*, 24th Oxford Offshore Symposium Oxford - September 2014
- *'The Use of Trusts in Philanthropy: An International View'*, STEP Italy Florence - November 2013
- *'Crossborder Charitable Giving'*, International Tax Planning Association Conference Florence - November 2013
- *'Specific Uses of Charities in the Onshore World'*, 23rd Oxford Offshore Symposium Oxford - September 2013
- *'Cross Border Giving: Challenges and Issues UK and CH'*, Philanthropy Impact Zurich - April 2013
- *'Philanthropy: Issues and Opportunities for STEP Members'*, STEP London Central, London - March 2013

- *'The Philanthropy Programme: The Business of Advice'*, EAPG /STEP London - January 2013
- *'Issues in International Philanthropy'*, STEP Geneva, Geneva - December 2012
- *'Charities in the onshore world'*, 22nd Oxford Offshore Symposium, Oxford - September 2012
- *'Cross-border charity issues'*, Syracuse University Law in London Program, London, June 2012
- *'Philanthropy advice: is the business model right for your clients?'*, EAPG/STEP Philanthropy Programme, London - February 2012
- *'Cross-border giving problems and solutions'*, STEP Global Trends in Giving Conference, London - December 2011
- *'The tax treatment of NPOs in other countries'* and *'Tax incentives for donors: how it works in other countries'*, CAF Russia Conference, Moscow - September 2011
- *'The uses of charities in the onshore world'*, 21st Oxford Offshore Symposium Oxford -September 2011
- *'Philanthropy and the 2011 Budget'*, Charity Tax Group AGM, London - May 2011
- *'Seeking disclosure: how to come clean in an increasingly transparent world'*, Withers seminar, London - March 2011
- *The old world and the new: Recent tax and regulatory changes'*, Withers seminars, Geneva and Zurich - February 2011
- *'Charities Review of the Year'*, Association of NHS Charities Review of the Year London - January 2011
- *'Potential legal and due diligence issues - How not to get lost in translation'*, EAPG/Philanthropy Bridge Foundation Conference, London - January 2011
- *'Issues in international philanthropy'*, The Society of British Argentine Lawyers, London - November 2010
- *'Gift Aid Inform or Reform'*, EAPG Roundtable, London - July 2010
- *'Specific uses of charities in the onshore world'*, 20th Oxford Offshore Symposium, Oxford - September 2010
- *'Identifying Beneficial Owners in Trusts'*, Law Society Anti-Money Laundering Conference, London, June 2010
- *'Philanthropy as part of Wealth and Succession Planning'*, CAF Philanthropy Foundation School, Heidelberg - May 2010
- *'Governing and Managing your Philanthropy'*, CAF Philanthropy Foundation School, Heidelberg - May 2010
- *'Cross-border giving post Finance Act 2010'*, EAPG Roundtable, London - April 2010
- *'International Philanthropy'*, Dixcart seminar, London - April 2010
- *'Rationalisation of Trusts'*, Association of NHS Charities Review of the Year, London - February 2010
- *'Recent Tax Issues'*, Association of NHS Charities Review of the Year, London - February 2010
- *'Moneybox Live'*, BBC Radio 4 - December 2009
- *'Philanthropy Advisors: Bridge or Barrier?'*, EAPG Roundtable London - February 2010
- *'Philanthropy and the Wealth Advisor'*, EAPG Annual Conference, London, November 2009 *'Philanthropy Advisors: Bridge or Barrier?'*, EAPG Roundtable, London - June 2009
- *'The Shifting World of European Philanthropy'*, EAPG Roundtable, London - April 2009
- *'The UK/US Dual Qualified Structure What is it, why is it needed and how it works'*, Ivy League Development Officers, New York - March 2009
- *'The Business of Philanthropy'*, STEP Northern Ireland Branch, Belfast - March 2009
- *'Money Laundering and Terrorist Financing'*, Charities Internal Audit Network, London - January 2009
- *'Removing the Obstacles to Cross-Border Giving'*, Tolleys Philanthropy and Social Investing Summit, London - December 2008
- *'Looking Beyond the UK: High Level Charitable Giving from the US, Europe and Offshore Jurisdictions'*, and *'Philanthropy and the Wealth Advisor: Integrating Philanthropy into your service to high net worth clients'*, EAPG Annual Conference, London - November 2008
- *'World Taxation Practice of Private Foundations and Philanthropy'*, CAF Philanthropy School, Moscow - November 2008
- *'Community Philanthropy'*, Community Foundation for Greater Manchester, Manchester - October 2008

- '*Transatlantic Giving*', STEP Philanthropy Symposium, London, September 2008
- '*Specific Uses of Charities in the USA and England*', 18th Oxford Offshore Symposium, Oxford - September 2008
- '*Setting Effective Policies for Customer Due Diligence*', Anti-Money Laundering Compliance for Law Firms Conference, London - June 2008
- '*Effective structuring for Family Philanthropy*', Withers Family Office Roadshow, Zurich, Geneva and Milan - May 2008
- '*Cross Border Giving*', Lexis Nexis Charity Taxes Conference, London - March 2008
- '*Examining Money Laundering Policies for Charities*', Lexis Nexis Charity Taxes Conference London - March 2008

External publications

'Handbuch des Internationalen Stiftungsrechts' (Zerth Verlag, 2007), English chapter, co-collaborator with German lawyers

'International Charitable Giving', (Oxford University Press, 2012), Money Laundering and Terrorist Financing issues chapter, author; co-editor with Alison Paines and Murray Hallam

'Practical Trust Precedents', and *'Practical Will Precedents'*, Sweet & Maxwell, editor

'Charities Manual', 'Governance' chapters, Tolley

Admissions

England and Wales, 1985

Education

University College London, LL.B (Hons) Law

School of Oriental and African Studies, University of London, MA Linguistics

Languages

English

Memberships

Society of Trust and Estate Practitioners

City of London Law Society

Charity Law Association

Key dates

Year joined: 2000

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