

Andy Carruthers

ASSOCIATE | LONDON

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Andy is an associate in the private client and tax team.

Andy advises on international and UK tax and succession matters. He acts for domestic, non-domiciled and non-resident individuals, as well as for families, family offices and professional trustees.

Andy has experience advising on the UK tax rules in relation to fund managers' remuneration, carried interest and employment-related securities. Much of his work focuses on offshore structures including trusts, and he has experience advising on the creation and use of family investment companies and family limited partnerships (FICs and FLPs), private authorised unit trusts and open-ended investment companies. His wider wealth planning work covers advice on the statutory residence test (SRT) for individuals coming to and leaving the UK, as well as the preparation of Wills and Lasting Powers of Attorney (LPAs).

SECRETARY **KARIN RINGLER**

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TRACK RECORD

Providing tax advice on the winding up of a family investment company in the context of divorcing parent shareholders

Creating a Cayman family limited partnership to provide a multi-generational succession vehicle for a family business

Advising a family office on the application of the protected trusts rules and the appropriate structuring of transactions so as to avoid 'tainting'

Forming a UK charity for a non-domiciled settlor and advising on Gift Aid and relief arising from the donation of 'qualifying investments'

Advising a private equity executive on the UK's carried interest and disguised investment management fee ('DIMF') regimes

Establishing a private OEIC for a preeminent business leader seeking tax free roll up on investments while adopting a multi-manager strategy

EDUCATION

University of Bristol, History (BA)

LANGUAGES

ENGLISH

DATES

JOINED: 2016

London

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