

## Filippo Noseda



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**Position:** Principal in the International Wealth Planning Group of Withers<sup>LLP</sup>

**Background:** Filippo is a graduate of the University of Zurich (*lic.iur.*, *magna cum laude*, 1997) and the London School of Economics (*LLM in international tax and trust law*, 2001). He is qualified both as a Swiss lawyer (*Rechtsanwalt*) and an English solicitor and before joining Withers<sup>LLP</sup> in 2003 worked in private practice in Zurich. He is fluent in English, French, German, Italian and Swiss German.

**Expertise:** Filippo advises internationally based clients and their family offices, trustees and private banks on international trust, tax and estate issues, with emphasis on the UK and Continental Europe. He is particularly interested in conflict of law issues and has successfully lobbied the Swiss government in connection with their recent proposal to ratify the Hague Trust Convention. He is currently lobbying the Swiss tax authorities in connection with their proposal to issue guidelines on the taxation of trusts. In 2006, Filippo lectured International and Comparative Trust Law at King's College in London.

**Publications:**

- *McCutcheon on Inheritance Tax*' (2004): chapter on foreign law concepts in inheritance tax planning and commentaries on the UK-Swiss, UK-Italian and UK-French capital taxes treaties;
- *'Switzerland and the Hague Trust Convention: where are we?'* *Trust Law International*, Vol. 19, No 1, 2005;
- *'Mutual Assistance in Criminal Matters and the adoption of the third Money Laundering Directive – traps for the unscrupulous'*, *British Tax Review (B.T.R)*, 2005, 5, 456-464.

**Publications:**

- *'Praktische Auswirkungen des Haager Trust-Übereinkommens für den Schweizer Trustee, Protector, Trust Administrator und Investment Advisor'*, AJP (Allgemeine Juristische Praxis), 2006/4;
- *'Taxation of Trusts in Switzerland: New Clouds on the Horizon – A discussion of the current draft Tax Guidelines and wider implications for countries wishing to recognise trusts'*, Trust Law International, Vol. 20, No 1, 2006;
- *'Tax Treatment of Estates with a Continental European Element'*, due to be published in [2006] Private Client Business, June/September 2006.
- *'Switzerland and the Hague Trust Convention: New Bill – A step in the right direction'*, Trust Law International, Vol. 20, No 1, 2006;

Filippo is a regular speaker at international conferences.