



Contact

**Catherine Sear**

**Partner**

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Catherine Sear is a partner in the Tax Department and a member of the Private Funds Group. She specializes in the tax aspects of structuring and investing in private investment funds including private equity, venture capital, infrastructure, debt and real estate funds, funds of funds, secondary funds and other investment partnerships.

She advises sponsors and investors on a wide variety of UK and international tax issues related to private investment funds and their operations, including tax aspects of:

- structuring and raising private investment funds
- structuring carried interest and executive coinvestment arrangements
- restructuring existing private investment funds
- establishment and operation of fund management businesses
- investments by institutional investors in private funds
- separate accounts for institutional investors, acting for both fund managers and investors
- secondary transactions, both buy-side and sell-side

- coinvestment structures

Catherine advises on a broad range of UK tax issues including VAT, employment tax, capital gains tax in relation to partnerships, withholding taxes and tax rules relating to carried interest. She also has considerable knowledge of international tax issues arising for investment structures with a cross-border dimension and experience with multijurisdictional fund management teams.

#### Practices

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Private Funds, Latin America, Secondary Transactions and Liquidity Solutions, Tax, Investment Management

#### Industries

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Private Equity, Private Capital, Asset Management

#### Education

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BPP Law School, London

With distinction

BPP Law School, London, P.G.D.L.

With distinction

University of Bristol, B.A.

(Joint Hons.)

#### Admissions & Qualifications

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Admitted as a solicitor in England and Wales

#### Memberships

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Lexis PSL Tax Consulting Editorial Board

Chartered Tax Adviser/member of the Chartered Institute of Taxation

#### Awards & Recognition

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Chambers Global: UK: Tax: Investment Funds 2022-2025

Chambers UK, Tax: Investment Funds 2021-2024

Financial News's 40 Under 40 Rising Stars: Legal Services, 2016

Euromoney Europe Women in Business Law Awards 2016: Shortlisted, Investment Funds

The Legal 500 United Kingdom: Corporate: Tax 2016-2017, 2019-2021, 2023-2025

The Legal 500 United Kingdom: Investment Funds: Private Funds 2016