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Mara is a partner in the private client and tax team.

She advises on a range of wealth planning matters affecting successful individuals, entrepreneurs and their families. This includes high net worth individuals in respect of their tax, trust and estate planning, whether they are either non-UK domiciled or non-UK resident, or both. She has acquired extensive experience in advising clients on the reorganization of foreign holding structures owning UK residential properties so as to minimise UK tax exposure.

Mara advises on pre-immigration remittance planning for new arrivals, ongoing tax and succession planning during UK tax residence as well as pre-deemed domiciled planning for long term resident individuals, involving amongst others, the establishment of excluded property trusts, treaty reliance in the context of international Wills and relocation advice.

Her advice often focuses on issues involving double taxation treaties which the UK has signed with several counterparts (both for income and capital gains tax purposes as well as inheritance and succession tax) and on the regularization of undeclared offshore tax liabilities, in the past via the Liechtenstein Disclosure Facility and, more recently, through the Worldwide Disclosure Facility.

She is a native Italian speaker and has an Italian law degree but re-trained and qualified as an English solicitor. Because of her background, she has experience of advising on the interaction between common law and continental European elements both in connection with trust structures and estate planning and routinely advises Italian and other Continental European clients on matters impacting their wills and succession planning in the UK. In particular, over the years, her practice has focused on advising clients on the UK tax implications of European style usufruct arrangements created over foreign assets as well as on European insurance bonds issued by insurance companies based in Continental Europe. This includes advising on the traps as well as on some of the planning opportunities these instruments/investment wrappers can provide from a UK tax perspective, including inheritance tax, capital gains tax, income tax and stamp duty land tax.

Mara is the UK representative for [International Succession Network](#) (ISN), which assists individuals, family offices and other professional advisers on international succession matters around the world.

Track record

Estate planning

Assisted on the estate planning for Italian (and other non-UK domiciled) clients with connections to the UK.

Trusts

Advised on the establishment of excluded property trusts and offshore trusts.

Italy/UK double taxation agreements

Advised on the Italy/UK double taxation agreements (both in relation to income/capital gains tax purposes and in relation to succession tax).

UK pre-immigration and succession advice

Assisted on the UK pre-immigration tax and succession advice for a number of European nationals.

UK/Swiss tax agreement

Advised on the UK/Swiss tax agreement and the LDF.

EU Succession Regulation

Advised on the EU Succession Regulation.

UK/Italian probate

Advised in the context of a probate with UK and Italian elements.

Talks

- Co-speaking at breakfast seminar organized by Utmost Wealth solutions on the *Italian impatriate regime for HNWIs: IT inbound and UK outbound planning* (September 2019)
- Presentation on *UK tax implications of Usufruct Arrangements* (2019)
- Speaking at Tax Planning for Non-Domiciliary, Spring 2018 Conference on '*Planning for deemed doms*' (May 2018)

External publications

Co-author on the Foreign Assets chapter in Tolley's Administration of Trusts

Usufrutto: trappole per gli incauti ma anche opportunita' di pianificazione (January 2019)

"*Continental drift -Usufructs: traps for the unwary or planning opportunities?*" *Trusts and Estates laws & Tax Journal*, September 2019 __

"*Polizze, quanta distanza tra Europa e Regno Unito*", *Bluerating Advisory and Asset Management*, July 2018

"*The name's Bond, Offshore Bond: UK policyholder beware!*" *International Adviser*, November 2017

Admissions

England and Wales, 2011

Education

College of Law, LL.M, London

Università Degli Studi, Milan, Italian Law

Languages

English

Italian

Memberships

International Association of Young Lawyers (AIJA)

The British Italian Law Association (BILA)

Key dates

Year joined: 2009

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