withersworldwide

Laurence Ho

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

His practice involves international tax, trust and estate planning advisory, focusing primarily on representing high net worth individuals, multinational families, family offices, estates and fiduciaries.

Laurence has particular expertise in cross-border estate planning, tax-efficient structuring of US domestic and offshore trusts and holding company structures with US connections, structuring inbound US real estate investments, tax planning in connection with individuals immigrating to and expatriating from the US, and post-mortem planning in relation to international probates and offshore trust structures.

In addition, Laurence regularly advises US individuals and families on their US tax compliance and foreign financial asset reporting obligations, particularly with respect to civil tax examinations with the IRS and disclosures under IRS voluntary disclosure programs.

Laurence has been recognised as a leading individual in private client and family in the Legal 500 Asia Pacific, and for private wealth law in Chambers High Net Worth Guide. He was also named as Private Client Global Elite 'Ones to Watch' in 2018 and 2019 by Legal Week, and Citywealth's '2019 Future Leaders Top 100: Super Advisors' as well as '2019 Future Leaders Awards, Lawyer of the Year – IFC – Partner – Silver'.

Track record

Establishing irrevocable trusts

Represented US clients on establishing irrevocable trusts for asset protection and US estate tax minimization, including pre-IPO trusts, Spousal Lifetime Access Trusts and Intentionally Defective Grantor Trusts.

Estate planning with US connections

Represented clients on estate planning with US connections, including cross border estate plans, living trusts and life insurance trusts, and coordinating planning with other jurisdictions (e.g., Hong Kong, Singapore, UK, Canada, China, Taiwan, etc.).

Restructuring and managing offshore trust

Represented US clients with restructuring and managing their offshore trust interests and asset holdings, and assisted US clients with "decanting" their offshore trust interests into US trusts.

Structuring offshore trusts

Represented non-US clients and families on structuring offshore trusts in a tax efficient manner, particularly those with US beneficiaries and tax inefficient holdings.

Tax audits and voluntary disclosures

Assisted individuals with various tax audits and voluntary disclosures with the US Internal Revenue Service.

Tax efficient planning

Represented non-US clients on tax efficient planning related to immigration to the US, including establishing pre-immigration trusts.

Tax efficient planning

Represented US clients on tax efficient planning related to the relinquishment of US citizenship and lawful permanent residence status (i.e., expatriation), including treaty planning and establishing pre-expatriation trusts.

Training events and seminars

Fequent speaker at various training events and seminars at international banks, external asset managers, professional organizations and family offices.

US tax planning

Advised on US tax planning related to international probates with US connections.

Admission

- Registered Foreign Lawyer, Hong Kong
- New York
- Massachusetts

Education

- New York University School of Law, LL.M.
- Boston College Law School, J.D.
- University of Michigan, B.B.A.

Languages

- Cantonese
- English
- Mandarin

Key dates

- Year became partner: 2024

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