



Aditi Sharma

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Practice/s:

International Tax

Direct Tax

Private Client

Education:

LL.M., Harvard Law School (2013)

B.A., LLB. (Hons.) NALSAR University of
Law, Hyderabad (2010)

Professional Affiliation/s:

Bar Council of India

Aditi is partner in the Direct Tax and Private Client practice groups in the Mumbai office.

She works closely with high-net-worth individuals to plan their succession and Indian estate. She has advised and assisted several national and international clients on testamentary succession, obtaining probates, preparing asset transfer plans, structuring onshore and offshore trusts. Her keen interest in international laws has enabled her to advise NRI clients on cross-border implications on migration, foreign domicile, foreign asset disclosures, CRS and FATCA compliance as well as exchange controls. Her expertise also lies in advising on complex trust issues for promoters of listed entities.

Aditi also regularly advises clients on succession laws and their applicability to testamentary instruments, probates etc. drafting wills, trust deeds and related documents. Over the years she has assisted on several estate planning matters covering a wide range of legal issues from securities law, real estate, regulatory, trust and tax issues. She has been recognised as a Rising Leader (Peer-nominated) by the prestigious Private Client Global Elite (2023) and as a 'Next Generation Partner' (Private Client) by Legal 500 rankings 2023. She was also enlisted as a recommended lawyer for Direct Tax by Legal 500 in 2021.

Being part of the tax practice, she assists clients in tax advisory, transactions and structuring matters. She has provided legal opinions, structure notes on key issues ranging from interpretation of tax treaties, indirect transfer of Indian assets, tax insurance policies, taxation of offshore derivative instruments and convertible instruments, GAAR, POEM, permanent establishment issues among others. She was instrumental in assisting foreign institutional investors in the litigation surrounding the application of the Minimum Alternate Tax (MAT) at the Supreme Court of India and High Court (2015 - 2016).

Apart from this, Aditi has authored various India chapters on succession planning, Indian tax and estate planning laws as well as articles on the Vodafone tax case, tax avoidance & information exchange and emerging trends in private client practice in India.