JOHN W HART

LLB (Hons), M Jur, Notary Public, TEP

B A R R I S T E R

John Hart
Tax and Trust Law Specialist

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Education
Bachelor of Laws (Hons) (1980)
Auckland University

Master of Jurisprudence (1986)
Auckland University

Professional Memberships
New Zealand Law Society

ADLS, Inc

Barrister of the High Court of New Zealand

The International Academy of Estate and Trust Law

Notary Public

Society of Trust and Estate Practitioners

Areas of Practice

Historically John has had experience in a wide variety of commercial, corporate and property work. However, John has for many years focused exclusively on providing tax and trust law advice to a wide range of corporate, not-for-profit and private clients.

Due to a number of factors, including a sojourn in Hong Kong, John has had a significant component of work derived from offshore-based clients, including pre-migration tax planning (sometimes involving the utilisation of offshore trusts), and taxation advice on the structuring of New Zealand investments and business operations.

The majority of John's practice involves cross-border and international trust and tax planning work. In particular, John undertakes a great deal of work in the private client space, including in respect of the New Zealand Foreign Trust regime.

Whilst in Hong Kong, John was involved in Hong Kong domestic taxation advice, Hong Kong estate duty planning, taxation advice in relation to cross-border transactions and transnational corporate structures particularly within the Asia-Pacific region.

Professional Bodies

In addition to membership of the professional bodies shown, John has served as founding Chairman of the New Zealand Branch of the Society of Trust and Estate Practitioners (STEP) and has served as a member of the STEP Worldwide Council.

Presentations

John has spoken at many seminars and conferences, including those organised by the New Zealand Law Society, the Auckland District Law Society, Chartered Accountants Australia & New Zealand, the International Academy of Estate and Trust Law, Lexis-Nexis, the Institute for International Research, Offshore Investment Magazine, the Society of Trust and Estate Practitioners, and the International Tax Planning Association. John was a part-time Teaching Fellow at the University of Auckland.

Publications

John has had many papers published by journals including New Zealand Current Taxation, CCH Business Bulletin, CCH Tax Planning Report, The OFC Report, OFC Asia-Pacific, Offshore Investment Magazine, the IFC Review, Global

Private Banking Magazine, and the International Fiscal Association. John has written the New Zealand section of a number of international books including the Global Guide to Trusts and STEP's Practical Guide to the Transfer of Trusteeships. John also writes the New Zealand section of the annual STEP Jurisdiction Guide.

Practice History

John commenced legal practice in 1980 with one of the constituent firms of Kensington Swan (now Dentons). John was admitted as a partner in 1986. He was involved in a wide range of property and commercial work including due diligence, acquisitions, and general corporate advice. He commenced specialisation in taxation and trust law in 1984.

John was employed by Ernst & Whinney (now EY) in Hong Kong as a tax manager in 1987/88. (Leave of absence from Kensington Swan.)

John resigned as a partner of Kensington Swan in 1991 to form the law firm of Malloy & Hart. Malloy & Hart provided specialised taxation and trust advice as well as corporate and commercial legal services.

John was employed by Standard Chartered Equitor Group (a member of the Standard Chartered Bank Group) on 1 February 1994, in the role of Head of Trust Operations - South Pacific. Standard Chartered Equitor Group sold its trust business to the Bank of Bermuda in October 1994. John's role continued with the Bank of Bermuda. John resigned from the Bank of Bermuda Group in late 1996.

In late October 1996 John joined Arthur Andersen, Auckland as a taxation consultant. John was recruited to lead the establishment of the New Zealand branch of Andersen Legal.

John resigned from Andersen Legal to commence practice as a specialist barrister in April 2001.

John receives instructions from law firms, banks and trust companies in many jurisdictions (aside from New Zealand) – but in particular out of Hong Kong, Singapore, London, New York, Switzerland, Santiago, Buenos Aires and Miami. In addition to providing legal advice John and his team administer fiduciary structures, and John acts as a professional director. John manages a significant number of private trust companies for clients and is involved in servicing some very substantial Family Office clients. This international private client work also includes the establishment and administration of New Zealand limited partnerships.