Proskauer



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

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

Industries

Private Equity, Private Capital, Asset Management

Education

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

Admitted as a solicitor in England and Wales

Memberships

Lexis PSL Tax Consulting Editorial Board
Chartered Tax Adviser/member of the Chartered Institute of Taxation

Awards & Recognition

Lawdragon 500 Leading Tax Lawyers in America 2025
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, 2023-2027

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