



## Chris Duncan

Counsel, Cayman Islands

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Chris Duncan is Counsel in our Trusts and Private Wealth Practice in the Cayman Islands. Chris is also a key member of our Crypto and Blockchain group.

Chris advises on a broad range of trusts and private client matters, from contentious to non-contentious, with a particular focus on complex and high value advisory and restructuring matters, many of which have required court sanction or intervention, and has significant experience in hostile trust and estate litigation. Chris has also advised trustees, family offices and institutional clients in relation to regulatory matters and tax investigations involving international tax disclosures. In addition, Chris advises clients on a wide range of crypto and digital assets matters, including the formation of wealth protection structures for estate and succession planning and structuring and regulatory advice in connection with token issuances, centralised and decentralised exchanges, NFT platforms and crypto mining operations. Chris has published numerous articles and regularly speaks on panels and webinars on the intersection of private wealth and crypto.

Chris is a registered Trusts and Estates practitioner, and has been recognised as a leading private client lawyer by eprivateclient making the Top 35 under 35 lists for both the UK and the Channel Islands in 2018 and 2019. He also featured in the Citywealth Future Leaders List, Top 100 in 2020 and was shortlisted for the Citywealth Lawyer of the Year (IFC) – Senior/Managing Associate category. Chris is ranked in the Chambers and Partners High Net Worth Guide with sources noting “*he can navigate through matters seamlessly*” and that he is “*very commercial in his thinking*”.

His recent experience includes:

- Advising on a significant pre-IPO restructuring of various Cayman Islands trusts and BVI companies in advance of multi-billion dollar IPO.
- The creation of a variety of private wealth structures to hold and invest crypto and digital assets.
- The formation of a Cayman Islands foundation company to facilitate a private digital asset token sale and proposed decentralised exchange.



### ADVISES ON

- / Dispute Resolution and Litigation
- / Family Office
- / Regulatory
- / Trusts and Private Wealth
- / Private Client



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- Advising various clients on the implications of the Cayman Islands Virtual Assets (Service Providers) Act.
- Advising the trustee of a Cayman Islands STAR trust in connection with a multi-jurisdictional family dispute.
- Advising the trustee of a Cayman Islands trust in connection with contentious US divorce proceedings.
- Advising the trustee of a billion dollar Cayman Islands structure in relation to breach of trust claims and a proposed global restructuring exercise.
- Acting for the primary beneficiary of a Cayman Islands STAR trust in connection with a successful reformation by the Cayman Islands Grand Court.
- Acting for the protector of a Cayman Islands trust in connection with challenges to its validity in European courts.
- Forming and restructuring employee benefit, employee retention and pension trusts for significant businesses and hedge funds.
- Advising the taxpayer in judicial review proceedings in relation to a tax information exchange agreement notice.
- Advising trustees and beneficiaries in relation to international tax disclosures in France and Switzerland and the subsequent Public Trustee v Cooper 'blessing' applications in respect of the payment of foreign taxes.

## Career

Prior to joining Carey Olsen, Chris was with Mourant in Guernsey from 2012 to 2019, working in both the Litigation and International Trusts and Private Client teams. Before that Chris worked at AWS Legal in New Zealand focusing on commercial and transactional matters.

Chris graduated from the University of Otago, obtaining degrees in both Law and Chemistry.

Chris was admitted as a barrister and solicitor of the High Court of New Zealand in 2008, as a solicitor in England and Wales in 2019, as a Cayman Islands attorney in 2019 and as a British Virgin Islands attorney in 2021. Chris is also a full member of STEP, holding the official TEP designation.