

**Emma Kochová****Legal expert**

Emma Kochová specialises in the international structuring, protection and management of assets, particularly through the use of foreign trusts and holding structures, predominantly for private clients.

These structures are designed to ensure continuity and the intergenerational transfer of wealth and business assets, as well as to facilitate long-term planning and provide for the family across different jurisdictions, all with a focus on tax efficiency.

Before joining HAVEL & PARTNERS in 2026, Emma was based in London at Chancery Court Tax Chambers, where she specialised primarily in tax planning, UK and offshore trusts, and the formation and transformation of holding structures for business and asset groups, as well as private clients. Whilst in the UK, she also specialised in tax, financial, and investment fraud matters. Earlier in her career, she worked as a legal assistant at the law firm CMS Reich-Rohrwig Hainz in Bratislava, Slovakia, focusing on corporate law.

She completed several internships at London barristers' chambers where she took part in proceedings relating to serious criminal offences in the Crown Court and the Royal Courts of Justice, and undertook judicial marshalling.

Projects

- advising high-net-worth individuals, trusts, partnerships, and corporations on the execution of transactions in the UK and overseas, including the preparation of HMRC clearance applications preventing future challenges to the transactions
- preparing documentation for the tax restructuring of groups of companies and large family businesses, including share for share exchanges or share purchase agreements, succession planning, and the establishment of Employee Ownership Trusts
- advising on the redomiciliation of companies to offshore jurisdictions, particularly the Caribbean Islands and the Channel Islands
- advising clients accused of tax fraud, particularly in defending against additional VAT assessments, preservation and account freezing orders, including the preparation of documentation for court proceedings, forensic analyses of financial transactions, identification of fraudulent schemes involving cryptocurrencies, and tracing of financial flows to foreign jurisdictions, including Dubai and Albania
- advising on probate proceedings and related tax planning and inheritance taxation, including the management of clients' assets in foreign jurisdictions worldwide, and for clients with varying tax residences
- incorporating limited liability partnerships (LLP) and limited companies (Ltd), and facilitating subsequent transfers of assets or business activities to legal entities

Membership of professional associations

The Bar of England and Wales
The Honourable Society of Gray's Inn

Languages

Slovak, English, Czech, German

Education

The University of Law, London, United Kingdom (2024), Bar Practice Course
University of Amsterdam, Faculty of Law, Amsterdam, Netherlands (2022), European Private Law, LL.M. degree
University College London (UCL), Faculty of Law, London, United Kingdom (2021), LL.B. degree

E: emma.kochova@havelpartners.cz