

# Nick Fagge

## *Partner*

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### Contact

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**Principally advises investment management clients on the structuring of UK management companies, covering all relevant partnership and tax issues.**

Nick also advises more widely on UK and international tax issues relating to the taxation of private investment funds, their UK investors and managers.

He is a Chartered Tax Adviser and associate of the Chartered Institute of Taxation, the leading body in the UK for taxation professionals dealing with all aspects of taxation. He is also a member of the Tax Committee of the Alternative Investment Management Association.

Nick has written and spoken on UK, EU and international tax issues for various publications and engagements, particularly in regards to how changes in tax codes and regulations affect hedge funds and their UK managers. For the past three years,

He has co-authored the UK chapter in the *Chambers Alternative Funds Guide* – a guide examining key industry trends and regulatory and tax matters impacting funds, managers and investors.

Nick is listed in *The Legal 500 UK* as a leader in his field.

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## Practices

**TAX**

**INVESTMENT MANAGEMENT**

**HEDGE FUNDS**

**PRIVATE EQUITY**

**CREDIT AND DIRECT LENDING FUNDS**

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## Bar Admissions

England and Wales

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## Court Admissions

Supreme Court, England and Wales

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## Education

The College of Law, Legal Practice Course, York

The College of Law, Common Professional Examination, Guildford

Corpus Christi College, University of Oxford

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## Publications

- “UK LLPs–Salaried Member Rules: UT Decision in HMRC v BlueCrest Capital Management (UK) LLP,” *Schulte Alert*, Oct. 27, 2023
- *Alternative Funds Guide 2022*, Chambers, co-author
- *Alternative Funds Guide 2021*, Chambers, co-author
- “Private Funds Tax Update for UK Managers,” *Schulte Publication*, April 2021
- *Alternative Funds Guide 2020*, Chambers, co-author
- *Alternative Funds Guide 2019*, Chambers, co-author
- “UK Investors – The New ‘Deemed Domicile’ Rules,” *Schulte Alert*, 20 July 2017
- “The UK Criminal Finances Act 2017 – Failure to Prevent the Criminal Facilitation of Tax Evasion,” *Schulte Alert*, 27 June 2017, co-author
- “LMA Updates its Standard Terms and Conditions to Incorporate FATCA Provisions,” *Schulte Alert*, 31 May 2016, co-author
- “UK FATCA Compliance for Investment Funds,” *Schulte Alert*, 7 Nov. 2014, co-author
- “FATCA Registration and Compliance Requirements – Updated Guidance for UK Investment Managers,” *Schulte Alert*, 6 May 2014, co-author
- “FATCA Registration and Compliance Requirements for Hedge Funds,” *Schulte Alert*, 8 April 2014, co-author
- “Do You Need to Make Changes to Your UK LLP Agreement?” *Schulte Memorandum*, 19 Feb. 2014, co-author; excerpted in *Hedge Fund Insight*, 21 Feb. 2014
- “HMRC Limited Liability Partnerships Review – Treatment of Salaried Members,” *Schulte Client Alert*, 11 Dec. 2013

- "UK Tax Authority Consultation on the Taxation of Partnerships," *Schulte Alert*, 28 May 2013
- "FSA Remuneration Code Update: Final Rules and Application to Hedge Fund Managers," *Schulte Alert*, 21 Dec. 2010

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# Speaking Engagements

- “Deep Dive: Tax Implications of Deal and Fund Structuring,” IMN’s 2nd Annual International Litigation Finance Forum, October 2023
- “Management Group Matters,” Schulte London Investment Management Hot Topics, May 2023
- “Managing the Team (in Good Times and in Bad),” Schulte London Investment Management Hot Topics, London, June 2019
- “Tax Considerations for 2019,” Schulte 28th Annual Private Investment Funds Seminar, New York, January 2019
- “Political Risks,” Schulte London Investment Management Hot Topics, London, July 2018
- “Taxing Carried Interest – The New Regime,” Schulte London Investment Management Hot Topics, London, March 2017
- “Tax Considerations for 2017,” Schulte 26th Annual Private Investment Funds Seminar, New York, January 2017
- “Evolution of a Management Company,” Schulte London Investment Management Hot Topics, London, March 2016
- “Tax Considerations for 2016,” Schulte 25th Annual Private Investment Funds Seminar, New York, January 2016
- AIMA Fund Directors Guide Launch: The Evolution of Fund Governance, London, June 2015
- “Current Issues for Managers,” Schulte London Investment Management Hot Topics, London, March 2015
- “Tax Considerations for 2015,” Schulte 24th Annual Private Investment Funds Seminar, New York, January 2015
- “FATCA Update for Investment Fund Managers,” Schulte Webinar, April 2014
- “Management Company Structuring and Operations,” Schulte London Investment Management Hot Topics, London, March 2014

- “Tax Considerations for 2014,” Schulte 23rd Annual Private Investment Funds Seminar, New York, January 2014
  - “AIFM Directive for EU Private Fund Managers: Remuneration Rules,” Schulte AIFM Directive Update: Requirements for Private Fund Managers Webinar Series, November 2013
  - “AIFMD for EU Private Fund Managers: Remuneration Rules,” Schulte AIFM Directive: Requirements for Private Fund Managers Webinar Series, April 2013
  - “Current Tax Developments,” Schulte London Investment Management Hot Topics, London, March 2013
  - “Current Tax Developments,” Schulte 22nd Annual Private Investment Funds Seminar, New York, January 2013
  - “Remuneration and Succession Planning,” Schulte London Investment Management Hot Topics, London, February 2012
  - “Tax Update 2012: FATCA and Other Issues,” Schulte 21st Annual Private Investment Funds Seminar, New York, January 2012
  - “Running a Multi-Jurisdictional Adviser,” Schulte 20th Annual Private Investment Funds Seminar, New York, January 2011
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## Memberships

- Tax Committee, Alternative Investment Management Association (AIMA)
  - Associate of the Chartered Institute of Taxation
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## Distinctions

- *The Legal 500 UK*
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## Prior Experience

- Simmons & Simmons

