



David Russell QC

Year of call	Silk	Email
1977 (Australia)	1986	david.russellqc@outertemple.com

David commenced legal practice in 1974. He is admitted to practise in Australia, England and Wales (Lincoln's Inn), the Courts of the Dubai International Financial Centre, New York (as a Legal Consultant), New Zealand and Papua New Guinea.

He currently practises in Dubai, London, and Abu Dhabi (Outer Temple Chambers), Sydney (Ground Floor Wentworth Chambers) and Brisbane (Sir Harry Gibbs Chambers). He has acted for Commonwealth and State Governments as well as individuals and corporations. David was President of the Taxation Institute of Australia from 1993 to 1995, and of the Asia Oceania Tax Consultants' Association from 1996 to 2000.

He has lectured at the University of Sydney for the Master of Taxation course, the University of Queensland for the Master of Laws course and served as an Adjunct Professor of the University of Queensland. He is the co-editor of the Oxford University Press Journal Trusts & Trustees.

He was the Inaugural Chairman of the STEP International Client Special Interest Group, was Deputy Chair and a director of STEP and a member of its World Wide Council and various Committees, and is a co-chair of the United Arab Emirates Chapter of the International Section of the New York State Bar Association, and a member of the Executive Committee of the Section, an Academician of The International Academy of Estate and Trust Law, a Member of the Middle East and North Africa Branch Committee of the Chartered Institute of Taxation (UK), a member of the Worshipful Company of Tax Advisers, a Freeman of the City of London and an Honorary Member of the Taxation Institute of Hong Kong. In 2016 he chaired the DIFC's Wealth Management Review Working Group.

David is listed in the Taxation Category in the Australian Financial Review/Best Lawyers review of the Australian Legal Profession in 2008 and all later years and in 2014 was the Tax Institute's Chartered Tax

London

Outer Temple Chambers
The Outer Temple
222 Strand
London
WC2R 1BA

T: +44 (0)20 7353 6381
F: +44 (0)20 7583 1786
E Fax: +44 (0)870 220 3256
DX: LDE 351 (Chancery Lane)

Abu Dhabi

24th Floor, Al Sila Tower,
Abu Dhabi Global Market Square,
Al Maryah Island
Abu Dhabi, UAE

T: +971 2694 8596

Dubai

Level 15
The Gate Building
Dubai International Financial Centre
Dubai, UAE

T: +971 4401 9584

Adviser of the Year. In 2010 he was awarded the Order of the Rising Sun (with Gold Rays and Neck Ribbon) for his services to Australia-Japan relations. In 2012 he was appointed a Member of the Order of Australia for, among other things, "*service ... to taxation law and legal education.*" Since 2016, he has been recognised by Legal Week and The American Lawyer as part of the Private Client Global Elite.

Other key activities include:

- Chairing the DIFC's Wealth Management Review Working Group, which recommended restructuring of the DIFC's wealth management offer;
- Subsequently drafting the Foundations Law and amendments to the Trust Law (peer reviews available if required);
- Following Chambers' redraft of the Companies Law, Drafting the Companies Regulations, Operating Law and Regulations (which cover the whole gamut of the regulation of the resitereed entities in the DIFC);
- Drafting the Common Reporting Standard Law and Regulations and Ultimate Beneficial Ownership Regulations;
- Drafting the Astana International Financial Centre Trust Regulations;
- Drafting the Ras al Khaimah Foundations Regulations;
- On a Pro Bono basis, reviewed the KIFC's Trust Law.

Outside the law, he maintains his interest in his family's rural business, Russell Pastoral Company, and its flagship property, Jimbour.

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Pensions & Trusts

Cases

Rinehart v Rinehart

Australia's long running trust dispute. David appeared for the trustee in the stages of the dispute where the tax treatment of the vesting of a discretionary trust was an issue.

Raftland Pty Ltd as trustee of the Raftland Trust v Commissioner of Taxation [2008] HCA 21

A significant case relating to Australia's sham transaction doctrine so far as trusts were concerned.

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Appointments & Memberships

- STEP Board from 1 January 2017 to December 2019
- [The Worshipful Company of Tax Advisers](#) 2014 – present
- [The Commercial Bar Association](#) 2014 – present
- [The Honourable Society of Lincoln's Inn](#) 2013 – present
- [The Chancery Bar Association](#) 2013 – present
- [The Revenue Bar Association](#) 2013 – present
- [Chartered Institute of Taxation](#) Fellow Member, 2011 – present; Member, Middle East and North Africa Branch Committee 2014 – present
- [The International Academy of Estate and Trust Law](#) 2011 – present
- [Transnational Tax Network](#) 2009 – 2018
- [International Tax Specialist Group](#) 2008 – present, Member; Steering Committee, 2009 – present
- [Taxation Institute of Hong Kong](#) Honorary Member, 2007 – present
- [Society of Trust and Estate Practitioners](#) Chair, NSW Branch, 2012 – 2014; Chair, STEP Australia, 2012 – 2015; Member, STEP World Wide Public Policy Committee, 2009 – present; Member, STEP World Wide Council, 2012 – 2018; Member, STEP Contentious Trusts and Estates Special Interest Group Committee, 2012 – 2017; Chair, International Client Special Interest Group, 2014 – 2017, Chair Governance Committee 2017-2019.
- [New York State Bar Association](#) 2006 – present; Member, [International Section](#) Executive Committee, 2008 – present; Co-Chair, International Section Australian Chapter, 2008 – 2013; Co-Chair, International Section [Fall Meeting Sydney](#), 2010; Co-Chair, International Section United Arab Emirates Chapter, 2013 – present
- [Australian Tax Research Foundation](#) Board of Governors, 2002 – 2009
- [Asia-Oceania Tax Consultants' Association](#) President, 1996 – 2000; Honorary Advisor, 2000 – present
- [Law Council of Australia – Business Law Section](#), 1991 – present; [BLS Taxation Committee](#), 1992 – present
- [International Tax Planning Association](#) 1990 – present
- [The Tax Institute](#) (formerly Taxation Institute of Australia) – President, 1993 – 1995. Honorary Life Member, 1996 – present
- [International Fiscal Association](#): 1985 – present
- Global Tax Advisers' Platform Committee member or Adviser 2015 – present

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Other Roles

- **Trusts & Trustees** (Oxford University Press) Co-editor 2015 – present; Australian Correspondent, 2007 – 2014
- **Offshore Investment** Australian Correspondent – 2009 – 2014
- **The University of Sydney** Lecturer, Master of Taxation course 2008-2011
- **The University of Queensland** Lecturer, Master of Business Administration Course 1985-1988; Lecturer, Master of Laws Course 1998-2002; Adjunct Professor 2001-2006; Advisory Board member, Australian Centre for Commerce and Tax 2002-2007
- **Griffith University** Advisory Board Member, National Institute for Law, Ethics and Public Affairs 1996-1998; Board Member, Key Centre for Ethics, Law, Justice and Governance 1999-2006

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Awards

- Judge Advocate, Australian Defence Force 1988 – 2004
- Who's Who in Australia 1997 – Present
- Chartered Tax Adviser of the Year 2014
- Best Lawyers 2008 – Present
- Freedom of City of London 2014 – Present
- Queen's Counsel – Queen's Counsel (post nominal QC) are lawyers appointed by letters patent to be one of Her Majesty's Counsel learned in the law. Membership exists in various Commonwealth countries around the world and it is a status, conferred by the Crown that is recognised by courts.
- Letters Patent: Queensland, 1986, New South Wales, 1987, Victoria, 1987, Australian Capital Territory, 1988, Northern Territory, 1988

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Languages

- French
- Japanese
- Russian
- Arabic (basic)

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Testimonials

“A distinguished legal practitioner, with national and international recognition particularly in taxation law.” **The Hon Warren Truss MP, Deputy Prime Minister of Australia**

“A valued member of the UAE’s private sector.” **Sami Al Qamzi, Director-General, Department of Economic Development**

“One of our leading international members.” **The Chartered Institute of Taxation**

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