

ASSISTANT ATTORNEY
LINELL RAUD



TALLINN 

(+372) 667 6440 T

(+372) 589 55058 M

LINELL.RAUD@NJORDLAW.EE @

PROFILE

Linell is an assistant attorney whose main specialty is tax and gambling law. Linell has several years of experience in employment tax matters as well as in private and corporate tax matters, cross-border tax issues and tax audit of takeover transactions.

Linell Raud has obtained a master's degree at the University of Tartu Faculty of Law, and the topic of her master's thesis was *Compliance of the rules of change in the underlying asset of the stock option agreement with the principles of legal clarity as derived from the fourth sentence of § 48 section 53 of the Income Tax Act.*

MEMBERSHIP

- Estonian Bar Association

EXPERIENCE

2024–	Assistant Attorney, NJORD Law Firm, Estonia
2023-24	Associate, WALLESS Law Firm
2021	senior tax consultant, AS PricewaterhouseCoopers
2020	Intern, Tax and Customs Board

EDUCATION

2023	Tartu University, Faculty of Law, MA
2021	Tartu University, Faculty of Law, BA

LANGUAGES

Estonian, English, Swedish

PUBLICATIONS

- Article in Estonian published in Äripäev - Tax experts: why is the car tax not understood? Three reasons and an alternative

- Article in Estonian published in Äripäev - Lawyers: save yourself from the creeping fringe benefit tax
- Article in Estonian, published in Delfi - How is it possible to save a significant amount of income tax by distributing profits?