

ASSOCIATE
LINELL RAUD



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PROFILE

Linell is a lawyer whose main specialty is tax law. Linell has many years of experience in both labor and private and legal person taxation issues.

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.*

EXPERIENCE

2024– Associate, 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