



UK Tax Practice

Tax based international structuring

Hunton & Williams' UK tax practice has wide experience in transactions whereby reorganisations can be effected in a tax efficient way. This experience is especially strong in the cross border context in Europe and the United States.

Re-organisations and reconstructions come in many forms. At their simplest, they involve the optimisation of internal corporate structures; more complex forms involve acquisitions and disposals by way of demerger, takeovers and reverse takeovers, along with the migration of holding companies between jurisdictions.

Hunton's London Tax team, led by partner Charlie Elphicke advises on:

- cross border tax planning, with an emphasis on US/UK planning
- company acquisitions, reorganisations, reconstructions and demergers
- business acquisitions and disposals
- share incentive and employee benefits planning
- flotations, rights issues and placings

Typical Matters

- Advice to banks in connection with the cross border structuring of distressed debt investments
- The cross border structuring of infrastructure projects
- The international restructuring of multinational enterprises, including in connection with restructurings ahead of flotations
- The structuring and establishment of offshore funds
- Advice in connection with international share incentivisation - especially to US quoted companies on the establishment of UK approved share option and long term incentive plans
- Advice on the tax aspects of cross border acquisitions and disposals and the tax structuring of investments by European and US entities
- Complex planning, such as the structuring a multi jurisdiction reconstruction involving a share based acquisition followed by reverse takeover combined with the migration of a listed parent company from the UK to the United States