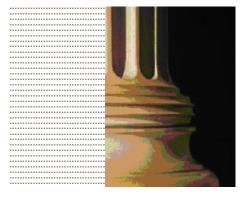
# HUNTON& WILLIAMS



# **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