

UK Corporation Tax - Part 3

The course moves on to consider the basic rules in more detail and will consider issues arising for companies being bought, sold or groups being restructured as well as exploring some common planning

Course Outline

Recap of basic UK corporation tax computation rules covered in Parts 1 and 2:

Companies being acquired or sold

- Shares or Assets
- Anti – avoidance provisions
- Warranties and Indemnities
- Impact on groups and availability of losses etc
- Methods of funding

Groups being restructured

- Share reorganisations
- Company reconstructions
- Demergers
- Anti-avoidance provisions
- Reliefs and exemptions

International aspects

- Reliefs and exemptions
- Exit charges
- BEPS