

Tax Themes in Acquisition Financing

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This article considers developments in how some of the UK tax issues on lending into UK acquisition finance structures can be dealt with in practice. Where funding has been provided by non-treaty eligible debt funds, advisers should weigh the pros and cons of alternative methods for mitigating UK withholding tax, and ensure that the risk (including change of law risk) is appropriately allocated. Groups which have implemented the commonly seen 'Finco LLC' borrowing structure will be aware of the tensions in the UK source analysis on that structure, and may also wish to consider options for restructuring in light of the potential impact of the recent hybrid mismatch rules.

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