

Tax Journal: UK Tax Issues on US Merger Agreements

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Despite the efforts of the US government to discourage inversion transactions through US tax changes announced earlier this year, the flow of such deals has not yet dried up. Given the UK's attractiveness as a holding company tax jurisdiction, UK tax advisers will often be called upon to advise on the 'merger agreement' documentation put in place to implement these transactions. Some of the UK tax issues that advisers will want to think about when reviewing such agreements include: ensuring UK tax residence; settlement mechanics and other stamp duty practicalities; the direct tax and VAT implications of termination fees; and the UK tax implications of any intra-group financing structures.

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