

IBC & Patrick Soares present

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101 Ideas for

**UK &
International**

Corporate Tax Planning

Tax Experts include:



Peter Cussons
PwC



Paul Smith
BLICK ROTHENBERG



Chiara Bardini
LOYENS & LOEFF



Dmitry Zapol
IFS



Patrick Soares
GRAY'S INN TAX CHAMBERS



Pete Miller
THE MILLER PARTNESHIP



Anne Fairpo
13 OLD SQUARE CHAMBERS



John Lindsay
LINKLATERS



Robert Maas
BLACKSTONE FRANKS

Giles Clarke
OFFSHORE TAX PLANNING

• • • • Critical Tax Fields Covered Include: • • • •

10 Tax Planning Ideas in 10 Corporate Tax Topics = 100 Ideas:

1. CFCs & Finance Companies
2. International Group Tax Planning
3. Planning Through Holding Companies in the EU
4. Transnational Corporate Migrations
5. Substantial Shareholders Exemption, European Participation Exemption & Non-Transparent Overseas Subsidiaries
6. Corporate Re-organisations, Reconstructions & De-mergers
7. Permanent Establishment & Branches: Treaty & EU Overrides
8. Permanent Establishment & Branches and Treaty & EU Overrides
9. Loan Relationships
10. Incorporating Foreign Branches

Plus 1 Super Planning Idea
revealed on the day from a well-known expert!
= 101 Tax Planning Ideas

Thursday 6th June 2013, London

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101 Ideas: Corporate Tax Planning

Topic 1 CFCs & Finance Companies

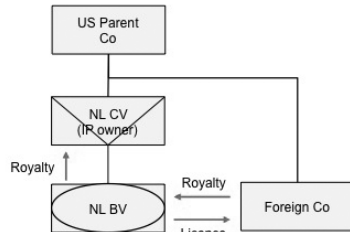
- Idea 1** The commercial purpose Chapter 3 get-out from the Chapter 4 CFC charge on assumed total profits excluding non-trading finance and property business profits
- Idea 2** The no UK managed assets or risks and the SPF test and 50%/economic value/arm's length and trading profits exceptions from Chapter 4
- Idea 3** The get-out from Chapter 4 where the CFC has adequate own capability to ensure its business would be commercially effective if the UK managed assets/risks were to stop being UK managed
- Idea 4** The exclusion for property business profits from Chapter 4
- Idea 5** The Chapter 9 5.25% or 0% Finance Company exemption from the Chapter 5 non-trading finance profits CFC charge
- Idea 6** The new excluded territories exemption
- Idea 7** The increased low profits and new low profit margin exemptions
- Idea 8** The read-across of the new CFC full reform rules to the FA 2011 foreign branch exemption post the FA 2012 changes
- Idea 9** The revised EU law defences
- Idea 10** The OECD BEPS overlay: what will survive?



Peter Cussons
Partner
PwC

Topic 2 International Group Tax Planning

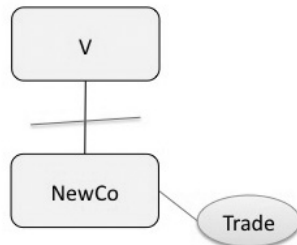
- Idea 1** Keep them lean & mean – plan from the bottom up & push debt down
- Idea 2** Don't lose your interest deduction – plan around thin cap, earnings stripping, debt cap etc.
- Idea 3** Avoid withholding taxes on interest, dividends, royalties, fees
- Idea 4** Focus on maintaining beneficial ownership & substance
- Idea 5** Locate IP in low(ish) tax jurisdictions
- Idea 6** Transfer Pricing post Starbucks – an art, a science, or just an imperative?
- Idea 7** Losses within international groups – plan carefully
- Idea 8** Creative use of partnerships within corporate group structures
- Idea 9** Use a group finance company – it will pay dividends in the future!
- Idea 10** The UK is still part of Europe! – so use EU law in your defence



Paul Smith
Partner
BLICK ROTHENBERG

Topic 3 Corporate Re-organisations, Reconstructions & De-mergers

- Idea 1** The Patent Box: general overview
- Idea 2** The Patent Box: why do we need to reorganise?
- Idea 3** Banking entrepreneurs' relief
- Idea 4** Returning capital to shareholders: the new Companies Act rules
- Idea 5** Forming groups without a stamp duty charge
- Idea 6** Demergers without Insolvency Practitioners
- Idea 7** Splitting property companies without SDLT
- Idea 8** Incorporation of a business: Transactions in Securities
- Idea 9** The mistake in para 15A
- Idea 10** A bit of a trick with the SSE!



Pete Miller
Partner
THE MILLER PARTNESHIP

Topic 4 Planning Through Holding Companies in the EU

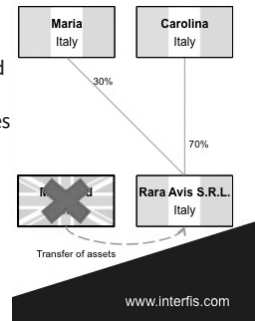
- Idea 1** Luxembourg Soparfi – participation exemption
- Idea 2** Luxembourg IP companies – IP regime
- Idea 3** Luxembourg financing companies
- Idea 4** Tax efficient repatriations out of Luxembourg: PECs, CPECs, alphabet shares
- Idea 5** Distressed debt investments and special investment vehicles (e.g. SVs)
- Idea 6** Dutch cooperative as holding vehicle
- Idea 7** Dutch/UK hybrid acquisition structure
- Idea 8** UK/Dutch hybrid finance structure
- Idea 9** Dutch IP structure – informal capital contribution
- Idea 10** Other (hybrid) Dutch tax planning structures



Chiara Bardini
International Tax Advisor
LOYENS & LOEFF

Topic 5 Transnational Corporate Migrations

- Idea 1** Methods of corporate migration
- Idea 2** Redomiciliation opportunities and jurisdictions
- Idea 3** Transfer of place of effective management and exit taxes
- Idea 4** Share for share exchanges and uplifts in base cost of underlying assets
- Idea 5** Cross border mergers under the Directive and unilateral laws
- Idea 6** Tax compliant real estate ownership structures
- Idea 7** Migration of Societas Europea
- Idea 8** Managing UK inheritance tax liability
- Idea 9** Establishing on-shore presence
- Idea 10** Low risk treaty shopping



Dmitry Zapol
International Tax Advisor
IFS

Topic 6 Permanent Establishment & Branches: Treaty and EU Overrides

- Idea 1** What is a PE?
- Idea 2** Is a foreign PE better than an overseas subsidiary?
- Idea 3** Should a foreign company trade in the UK through a PE?
- Idea 4** Supply chain structures and outsourcing
- Idea 5** Transferring IP?
- Idea 6** Attribution of profits
- Idea 7** Double tax relief considerations
- Idea 8** Relief for branches
- Idea 9** Treaty exemptions Vs Domestic law exemptions
- Idea 10** VAT Analysis: The B2B and B2C rules



Robert Maas
Tax Partner
BLACKSTONE FRANKS

Topic 7 Incorporating Foreign Branches

- Idea 1** Strategic cross border transfer of a non-UK business
- Idea 2** The two-step approach
- Idea 3** EC Merger Directive
- Idea 4** Company reconstructions involving transfers of business
- Idea 5** Cross border transfer of a UK business
- Idea 6** Adjuster clauses
- Idea 7** Degrouping charges
- Idea 8** Base cost uplifts
- Idea 9** CFC v Branch
- Idea 10** CGT and loan relationships in incorporation



Patrick Soares
Barrister
GRAY'S INN TAX CHAMBERS

Topic 8 **Substantial Shareholders Exemption, European Participation Exemption & Non-Transparent Overseas Subsidiaries**

- Idea 1 SSE double exemption
- Idea 2 Assigning a chose in action approach
- Idea 3 Strategic liquidations.
- Idea 4 Luxembourg participation exemption
- Idea 5 Treaty over-rides
- Idea 6 UK hub company
- Idea 7 Overseas subsidiaries and CTA 2010 ss731-751
- Idea 8 EU and transparent subsidiaries
- Idea 9 FB 2013 and s13 and s720
- Idea 10 "Can openers"

Giles Clarke

Author

OFFSHORE TAX PLANNING

Topic 9 **Transfer Pricing and IP**

- Idea 1 Planning research: cost sharing arrangements and other structures
- Idea 2 Identifying intangibles, parties and transactions
- Idea 3 Valuation and pieces of string
- Idea 4 IP law vs tax law: different definitions of ownership
- Idea 5 UK vs US vs China: interpretation of transfer pricing Ideas and methodologies in the light of IP
- Idea 6 The care and feedings of advance pricing agreements
- Idea 7 Transfer pricing and controlled foreign companies
- Idea 8 Mixing transfer pricing with incentives (research and development, patent box)
- Idea 9 Don't forget: people and places
- Idea 10 Transfer pricing in an IP world: fit for purpose?



Anne Fairpo

Barrister

13 OLD SQUARE CHAMBERS

Topic 10 **Loan Relationships - 10 Things you Must Know**

- Idea 1 The truth about what a loan relationship really is?
- Idea 2 Basis on which profit is recognised and the key exceptions to the rule
- Idea 3 Change of accounting policy or prior year adjustment – automatic ten-year spreading
- Idea 4 The key anti-avoidance provisions.
- Idea 5 Purchase of a company – ways of avoiding acquiring debt at a discount.
- Idea 6 Connected party rules – problems with acquiring loans at a premium.
- Idea 7 Connected party rules – late paid interest.
- Idea 8 Interaction of loan relationships and transfer pricing legislation.
- Idea 9 Non-arm's length foreign currency denominated debtor relationships – beware the matching trap.
- Idea 10 Novation of debtor relationship under loan relationship transfer rules – watch out for the "new consideration" trap.



John Lindsay

Consultant

LINKLATERS

Topic 11 **Idea 101**

One final super planning idea to be revealed on the day ...from a well known expert!

GIVING THEIR 10 BEST TAX PLANNING IDEAS...



Patrick Soares, Barrister, GRAY'S INN TAX CHAMBERS

Patrick Soares practices at Gray's Inn Tax Chambers, specialising in tax and trust work. He is the author of *Offshore Investment in UK Land: Tax Efficient Structures and Non-Resident Trusts*.



Pete Miller, Partner, THE MILLER PARTNERSHIP

Pete Miller started with the Inland Revenue in 1988 and was an Inspector of Taxes before moving, working in both Policy Division and Technical Division. Since leaving the Revenue, Pete worked for 11 years in 'Big 4' firms and specialised in reorganisations and reconstructions, the substantial shareholdings exemption, and the taxation of M&A transactions and of intangible assets. Pete is a member of the Editorial Boards of *The Tax Journal* and *Simon's Taxes* and a Consulting Editor to *Tolley Guidance*. He is co-author, with George Hardy, of *Taxation of Company Reorganisations* (Bloomsbury Professional, 3rd edition, December 2009).



Anne Fairpo, Barrister, 13 OLD SQUARE CHAMBERS

Anne's practice covers UK and international corporate tax planning and disputes, acting for a range of clients from small owner-managed businesses to listed multinationals. She also has a particular interest in taxation of intellectual property and also UK-US cross-border tax planning, with regard to both direct and indirect tax matters. Anne is the author of Bloomsbury Professional's "Taxation of Intellectual Property" and contributes to a number of other publications. She is Vice President of the CIOT and a member of the CIOT London Branch committee.



Dmitry Zapol, International Tax Advisor, IFS

Dmitry Zapol is an international tax advisor with practical knowledge of the principles of individual and corporate international taxation and cross-border business planning. He joined IFS in September 2010 after earning his LL.M (Tax) degree at King's College, London. Five years prior to this, Dmitry earned his LL.B at Durham University and completed an LPC at the College of Law. Dmitry is a qualified Russian lawyer – he came to the UK from Moscow, where for five years he worked as an associate at Moscow City Bar Association "Barshchevsky & Partners". Dmitry is also a contributor and a co-editor of *International Tax Systems and Planning Techniques* published by Sweet & Maxwell.



Peter Cussons, Partner, PWC

Peter is an international tax partner and has been Head of PwC's Foreign Tax Desks for over 20 years. His areas of expertise include tax treaties, CFC, DTR, ECJ case law and litigation and the Substantial Shareholdings' legislation. He is also Chair of the International Tax Committee of the Tax Faculty for the Institute of Chartered Accountants – England and Wales, Chair of PwC's Tax Treaty group and Chair of PricewaterhouseCoopers EU Direct Tax group.



Paul Smith, Partner, BLICK ROTHENBERG

Paul Smith joined Blick Rothenberg as a Tax Partner in April 2012. Until then he was Head of International Tax at Grant Thornton UK LLP in London, which he joined in 2006. Prior to joining Grant Thornton, Paul spent six years as the European Tax Director of Prudential Financial Inc. group. Before joining the Prudential group, Paul had spent five years as the Group Tax Manager at Allied Domecq PLC and prior to this he was with a Big 4 firm in London, having also spent two years working in the New York office as a senior tax manager.



Chiara Bardini, International Tax Advisor, LOYENS & LOEFF

Chiara Bardini, Luxembourg tax adviser based in London, is a member of the Tax practice group of Loyens & Loeff. Her practice areas are corporate income tax, international tax planning, investment funds and transfer pricing. Prior to that, she worked as an international tax adviser at Deloitte Luxembourg and at Deloitte Milan, as a Research Associate within the IBFD Knowledge Centre and as a Teaching Assistant at the International Tax Center in Leiden, the Netherlands, where she is a Summer Course lecturer.



John Lindsay, Consultant, LINKLATERS

John Lindsay is a consultant in the tax department of Linklaters LLP where he specialises in advising on the tax treatment of financing transactions. He is a fellow of both the ICAEW and of the CIOT. John is the Chairman of the CIOT Corporate Tax Sub-committee and is a member of the HMRC IAS 39 Working Group. He is a co-author of the "Taxation of Companies and Company Reconstructions" (Sweet & Maxwell 2009), is the editor of the *Simon's Taxes* commentaries on the loan relationships and derivative contracts legislation and has written chapters for *Tolley's Tax Planning*, and *Simon's Tax Planning* on the loan relationships and derivative contracts legislation.



Robert Maas, Tax Partner, BLACKSTONE FRANKS

Robert Maas is the tax partner of Blackstone Franks LLP. He is a member of the committee of the Tax Faculty of the Institute of Chartered Accountants in England & Wales and a former chairman of its technical committee. He is also a member of the Council and Chairman of the Technical Committee of the Institute of Indirect Taxation. Robert is the author of a number of publications including *Totle's Property Taxes* and *Totle's Anti-Avoidance Provisions*.

Giles Clarke, Author, OFFSHORE TAX PLANNING

Giles Clarke is author of *Clarke's Offshore Tax Planning* (18th edition, 2011) and general editor of *Spitz and Clarke: Offshore Service*.

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