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Nota di contenuto	Acknowledgement; The author; Contents; 1: Introduction; 2: Taxation issues; 3: Sale of assets or sale of shares?; 4: Inland Revenue clearances and anti-avoidance in general; 5: Advising the purchaser; 6: Protecting losses; 7: Warranties and indemnities; 8: Case study: A corporate vendor; 9: Hive downs and management buy-outs; Appendix 1: Summary of IR20; Appendix 2: Stock dividend scheme; Appendix 3: Impact of pre-sale dividend; Appendix 4: Using loan notes; Appendix 5: Deferred consideration; Appendix 6: Taxation of the income of discretionary trusts
Sommario/riassunto	Covers the buying and selling process from the tax angle. This book uses case studies to highlight the issues and strategies that are likely to have a significant impact on the overall taxation position. It is for all those who have to advise on the tax aspects of buying and selling companies or who need to understand the tax issues involved.