

Charlotte Sallabank

Partner

Transactional Tax Planning

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When multinational corporations consider major transactions, tax implications often make or break the deal. Charlotte Sallabank advises on those implications, advising clients on the direct and indirect tax consequences of their largest business decisions. Her creativity, persuasive power and close attention to her clients' business aspirations consistently result in solutions that make them a reality.

A complete perspective on tax-planning issues

With more than 30 years of experience advising on transactions valued in hundreds of millions of dollars or more, Charlotte understands that providing a technical tax analysis of a given transaction is not enough. Nor is it enough to gain a deep understanding of the business motives behind a deal, as Charlotte does. She goes further and considers all perspectives that can impact the success of a transaction. In her work for large public companies, for instance, she takes care to consider the sensitivities that directors and shareholders bring to tax issues, as well as the increasing importance of environmental, social and governance issues in tax related matters. That level of thinking can avoid adverse public opinion, strained relations with regulators and other unintended consequences of tax planning.

Charlotte represents major banks, financial institutions, private equity houses and fund managers in addition to large corporations. Given the nature her clients, the transactions that she advises on often have a cross-border element. That was true of a multinational undergoing a global reorganization timed to coincide with a change in US tax law. With 24 hours left before the deadline, the client turned to Charlotte to solve a deal-breaking tax problem that was holding up UK tax approval. She did. It's just one of many major transactions in which her contribution made all the difference.

Representative Experience

- Represented private equity client on tax aspects of the acquisition of a fabless semiconductor company for $396 million and its acquisition financing.

Practices

- International
- Structured Products and Derivatives
- Transactional Tax Planning

Industries

- Finance and Financial Markets

Education

- CPE, College of Law
- BSC, King's College London
- CTA, Chartered Institute of Taxation

Bar Admissions

- England and Wales

Professional & Community Involvement

- Chartered Institute of Taxation

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- Represented a cryptocurrency blockchain developer in respect of the tax aspects of its global reorganisation and establishment of a head office in the UK.
- Successfully represented two taxpayers in a tax enquiry by the UK tax authority (HMRC) Fraud Investigation Service with the result that HMRC withdrew all allegations of fraudulent, tax evasive or tax avoidance behaviour.
- Represented major global financial services provider in a leading UK tax anti-avoidance case before the House of Lords.*
- Advised airlines and finance lessors on structured acquisitions of aircraft and engines.*

*Experience prior to Katten

Recognitions

Recognized or listed in the following:

- *Best Lawyers in the United Kingdom*
  - Tax Law, 2023–2025
- *Chambers Europe*
  - Leading Individual, 2018
- *Chambers Global*
  - Tax
    - UK, 2018, 2022–2023
- *Chambers UK*
  - Tax, 2018, 2020–2023
- JD Supra Reader's Choice - Top Read Article
  - Insurance, Transportation, 2024
- KPMG *Tax Directors Handbook*
- *The Legal 500 United Kingdom*
  - Leading Partner, Corporate Tax, 2017, 2022–2027

News

- Charlotte Sallabank Quoted on the UK Autumn Budget's Impact on Capital Gains Tax and More (November 2, 2026)
- Charlotte Sallabank Quoted on How the UK Budget Will Affect Employment and Labour (October 27, 2026)

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- Katten Earns Recognition in 2027 *Legal 500* UK Guide (September 30, 2026)
- Katten Transatlantic Restructuring Team Advises on Radley Group Sale to Gordon Brothers (May 28, 2026)
- Media Quotes Charlotte Sallabank on the Labour Party's Leadership Debate Regarding New Wealth Tax (May 27, 2026)
- Media Quotes Charlotte Sallabank on the UK Spring Statement and Expected Tax Changes (March 3, 2026)
- Daniel Lewin and Charlotte Sallabank Share Views on 2025 Autumn Budget's Tax Measures With *Practical Law* (December 3, 2025)
- *Law.com* and Charlotte Sallabank Discuss Tax Implications for UK LLP Partners Under Reeves' Proposal (November 19, 2025)
- Charlotte Sallabank Quoted in Media on the UK Push to Accelerate an Exodus of Wealth (November 5, 2025)
- Media Quotes Charlotte Sallabank on the Autumn Budget's Potential Impact on Tech Growth (October 27, 2025)
- Katten Distinguished in Legal 500 UK Guide (October 1, 2025)
- Media Quotes Charlotte Sallabank on Fears That UK Chancellor May Target Pensions for Tax Relief (July 30, 2025)
- UK Pro Bono Collaborative Plan's Pro Bono Recognition List Names 17 Katten Lawyers (April 11, 2025)
- *Proactive Investors* Quotes Charlotte Sallabank on Adjustments to the UK Spring Statement (March 12, 2025)
- *Just Style* Quotes Charlotte Sallabank on Sluggish UK Retail Growth in 2024 (January 15, 2025)
- Daniel Lewin and Charlotte Sallabank Share Views on Autumn Budget's Tax Measures With *Practical Law* (November 14, 2024)
- Media Quotes Charlotte Sallabank on Changes in the Autumn Budget Impacting HR (November 1, 2024)
- *The Drawdown* Quotes Charlotte Sallabank on Uncertainty Among Private Funds Regarding UK Budget (October 22, 2024)
- Katten Secures Top Spot in The Legal 500 United Kingdom 2025 Guide (October 4, 2024)
- *Best Lawyers*™ Recognizes Three Katten UK Partners (June 18, 2024)
- Katten Advises Areim in First Joint Venture European Acquisition With VGP (May 21, 2024)

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- Charlotte Sallabank Discusses Tax Measures in the Spring 2024 Budget With *Practical Law* (March 8, 2024)
- Charlotte Sallabank Quoted by Multiple Publications on the Upcoming UK Spring Budget 2024 (March 6, 2024)
- Katten Attorneys Recognized as Top Authors in 2024 JD Supra Readers' Choice Awards (March 5, 2024)
- Katten Advises Areim AB in Complex Joint Venture Structure With VGP NV (January 5, 2024)
- Charlotte Sallabank Shares Her Thoughts on Potential Tax Implications of the UK Autumn Statement (November 20, 2023)
- Charlotte Sallabank Quoted by *Raconteur* on Dividend Payments by British Public Limited Companies (November 8, 2023)
- Katten Acclaimed in The Legal 500 United Kingdom 2024 Guide (October 4, 2023)
- Katten Attorneys Distinguished by *Best Lawyers*™ in the UK (June 8, 2023)
- Katten Lauded in *Chambers Global Guide* 2023 (February 16, 2023)
- Katten Named Among Elite in *Chambers UK 2023* (October 20, 2022)
- Katten's Analysis of the Hong Kong Airlines Proposed Restructuring Plan is the Subject of Articles in *Airfinance Journal* and *AVIATOR* (October 17, 2022)
- Katten UK Recognized in The Legal 500 United Kingdom 2023 Guide (September 30, 2022)
- Real Good Dental Strategic Investment in Enamel Dental Garners Media Attention (August 30, 2022)
- Katten Advises Real Good Dental on Acquisition of Enamel Dental Group (August 26, 2022)
- Katten and Rock Trade Law's Analysis on Aircraft in Violation of US Export Controls is Published by Several News Sources (August 5, 2022)
- Katten Attorneys Named to the *Best Lawyers™ in the United Kingdom* (June 9, 2022)
- Katten Receives Top Billing by *Chambers Global* in Banking & Finance, Bankruptcy, Derivatives, Hedge Funds and Securitisation (February 17, 2022)

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- Media Outlets Make Note of Katten's Aviation Finance Practice Expansion to London (February 10, 2022)
- Coronavirus (COVID-19) Resource Center (November 10, 2021)
- London Partners Recognized as Leading Attorneys in *Chambers UK* 2022 (October 21, 2021)
- *Financial Times* Discusses Tax Implications for Cryptoassets With Charlotte Sallabank (October 20, 2021)
- Katten UK Receives Numerous Distinctions in The Legal 500 United Kingdom 2022 Guide (October 4, 2021)
- Katten Represents TriSpan in Growth Investment (August 26, 2021)
- Katten Helps Mediafly Raise $25 million in Equity and Debt (February 1, 2021)
- Katten UK Recognized in *Chambers UK* 2021 (October 22, 2020)
- *Chambers UK* 2020 Recognizes Katten UK in Real Estate, Hotels & Leisure, Finance, Tax and White Collar (November 11, 2019)
- Katten UK Represents TriSpan in Acquisition of sk:n Clinics (February 5, 2019)
- Charlotte Sallabank Profiled by *Law360* and *The Lawyer* (November 2, 2018)
- Katten UK Adds Charlotte Sallabank to Corporate Tax Team (October 25, 2018)

Publications

- *UK Financial Insights from Katten* | Issue 35 (October 2026)
- The UK's New Cryptoasset Regulatory Regime: What Firms Should Be Doing Now (October 15, 2026)
- BlueCrest in the Supreme Court: applying Condition B of the salaried members rules in practice (September 9, 2026)
- Taxation of earn-outs on business sales: capital gain or disguised salary? (September 8, 2026)
- *UK Financial Insights from Katten* | Issue 31 (April 2026)
- New UK Common Reporting Standard Rules: registration imminent (November 27, 2025)
- *UK Financial Insights from Katten* | Issue 28 (November 2025)
- New UK CRS Rules: Registration Now Required for UK Investment Managers by 31 December 2025 (November 14, 2025)

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- *IT Brief* | UK retailers & tech firms seek clarity on tax as Budget nears (November 13, 2025)
- *eCommerce News* | UK retailers & tech firms seek clarity on tax as Budget nears (November 13, 2025)
- *CFO Tech* | UK retailers & tech firms seek clarity on tax as Budget nears (November 13, 2025)
- *Channel Life* | UK retailers & tech firms seek clarity on tax as Budget nears (November 13, 2025)
- SHORT THOUGHT FOR THE WEEK: All Present and Incorrect? | *Edward Fennell's Legal Diary* (November 7, 2025)
- Rumours swirl after Chancellor delivers 'unprecedented' pre-Budget speech (November 5, 2025)
- Economic Crime and Corporate Transparency Act 2023 — Identity Verification and Companies House Filings (2025 Update) (October 30, 2025)
- Legislating for a New UK Carried Interest Tax Regime (August 26, 2025)
- HMRC Publishes Draft Legislation for New UK Carried Interest Tax Regime (August 1, 2025)
- *UK Financial Insights from Katten* | Issue 20 (March 2025)
- The Salaried Members Rules and the 'Significant Influence' Test – Does the *BlueCrest* Case Affect Me (As a Partner) or My Firm? (March 12, 2025)
- Tax Transparency and Data Privacy — Which Wins? (March 7, 2025)
- Will Pillar Two Crumble Before It's Built? (February 21, 2025)
- *UK Financial Insights from Katten* | Issue 19 (February 2025)
- Spring Statement – Comment and Forecast (February 14, 2025)
- *UK Financial Insights from Katten* | Issue 18 (January 2025)
- UK and European M&A: Predictions for 2025 (January 27, 2025)
- A Post-Budget Review of the UK Tax Landscape for Non-Doms and Family Offices (December 10, 2024)
- *UK Financial Insights from Katten* | Issue 16 (November 2024)
- Reflecting on the CIS: Three Month Review (August 6, 2024)
- *UK Financial Insights from Katten* | Issue 12 (July 2024)

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- OECD Pillar Two Clarifies Deferred Tax Liability, Other Scenarios (July 8, 2024)
- Non-Doms: Out With the Old, in With the New (May 2, 2024)
- *ESG Guidepost* | Issue 12 (March 2024)
- Fraud, Reform and the Registrar: Economic Crime and Corporate Transparency Act 2023 (November 27, 2023)
- *ESG Guidepost* | Issue 3 (June 2023)
- HMRC, Catch Me If You Can! (June 6, 2023)
- Making Tax an Essential Part of ESG (June 5, 2023)
- Court Finds That Payment on Aircraft Lease Security Deposit Letters of Credit Would Not Have Violated the United Kingdom's Sanctions Against Russia (March 30, 2023)
- What Can HR Expect From Jeremy Hunt's 'Back to Work' Budget | *People Management* (March 14, 2023)
- 2023 Spring Budget Expectations: Worker Shortages, Pensions and IR35 | *HR Magazine* (March 7, 2023)
- Pre-Budget Forecasts; The Tax Partner (March 6, 2023)
- Spring Budget Could Bring Measures to Tackle Skills Shortage and Retain Fuel Duty Cut, Expert Predicts | *Motor Transport* (March 6, 2023)
- UK Government Under Pressure Over Corporate Tax Hike | *International Tax Review* (February 20, 2023)
- Crypto, Asset Management and Tax: A Big Step Forward for the UK in 2023 | *Thomson Reuters Regulatory Intelligence* (January 12, 2023)
- Leased Aircraft Stranded in Russia: A Survey of the Pending Insurance Claim Litigation in Different Jurisdictions (January 3, 2023)
- Katten UK has Provided Some Autumn Budget Predictions | *Inside Conveyancing* (November 11, 2022)
- Shapps eyes windfall tax on 'unexpected profits' ahead of Autumn Statement | *Energy Voice* (November 7, 2022)
- Rishi Sunak must 'press the reset button' on small business support | *Accountancy Age* (October 26, 2022)
- Mordaunt drops out of PM race – what can businesses expect from a Sunak premiership? | *Business Leader* (October 24, 2022)

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- Economic data shows UK faltering as Sunak set for No 10 – as it happened | *The Guardian* (October 24, 2022)
- Rishi Sunak as prime minister: what his policies mean for your marketing business | *The Drum* (October 24, 2022)
- US Moves to Seize Aircraft for Apparent Violation of Export Controls (October 12, 2022)
- Features of the Hong Kong Airlines Restructuring Plan (October 4, 2022)
- Protecting the Financer of the Conversion of a Passenger Aircraft to a Freighter (September 13, 2022)
- Liz Truss becomes UK's PM | *International Accounting Bulletin* (September 9, 2022)
- Tax policy to dominate the political agenda | *Tax Journal* (September 8, 2022)
- BIS Identifies First Foreign-Produced Commercial Aircraft Exported to Russia in Apparent Violation of US Export Controls (August 3, 2022)
- Boris Johnson's successor must make SME support an "immediate priority" | *AccountancyAge* (July 29, 2022)
- Aircraft Lessors Should Prepare for UK Restructuring Processes (June 13, 2022)
- BIS Takes Enforcement Action Against Russian Airlines — but not Lessors or Financers — For Flights to or Within Russia (April 8, 2022)
- BIS Grants Authorization of Aircraft to Leave Russia and Updates List of Aircraft Operating in or to Russia in Violation of Export Controls (March 31, 2022)
- Commerce Department Identification of Aircraft Exported to Russia in Violation of Export Controls Offers Guidance on Whether the Continued Leasing or Finance of Aircraft in Russia Violates US Law (March 21, 2022)
- The Plastic Packaging Tax: How it Works | *Tax Journal* (March 10, 2022)
- Winners and Losers: HMRC Revises Policy on VAT Treatment of Fees and Compensation for Early Termination of Contracts (March 1, 2022)
- Katten Corporate and Real Estate Tax Case Roundup – February 2022 (February 8, 2022)

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- ESG and Tax: Don't Be Left Behind (February 4, 2022)
- Freeport Tax Sites: With Eight Freeports Confirmed, Should We Expect More to Come? (January 11, 2022)
- UK Plastic Packaging Tax: An Update on the New Measure to Reduce Plastic Waste (January 7, 2021)
- Qualifying Asset Holding Company: A New UK Taxation Regime (August 25, 2021)
- Putting the ‘S' in OTS: UK Capital Gains Tax (June 25, 2021)
- Tax Implications of LIBOR Reform (June 15, 2021)
- The UK Government and HMRC's Efforts to Clamp Down on Promoters of Tax Avoidance (June 3, 2021)
- Note on Proposed Changes to UK Taxation of Securitisation Vehicles (May 26, 2021)
- Taxes — Not So Certain After All? HMRC Looks to Mind the Gap (May 25, 2021)
- UK Plastic Packaging Tax: A New Measure to Reduce Plastic Waste (May 17, 2021)
- DAC6: Adieu to EU (January 5, 2021)
- UK Government Seeks Economic Boost With Freeports Initiative (January 4, 2021)
- Structured Finance Year in Review and the Outlook for 2021 | Key Takeaways (December 23, 2020)
- VAT and Termination Payments – A New Dawn for HMRC Brings a Dark Night for Taxpayers (October 19, 2020)
- New Rate of Stamp Duty Land Tax (SDLT) for Non-UK Residents (September 17, 2020)
- Finance Act 2020 — Taxation of Coronavirus Support Payments (September 16, 2020)
- New Tax Risks for Directors: Insolvent Companies and COVID-19 Fraud (August 25, 2020)
- HMRC Provides Clarity on VAT and Stamp Duty Land Tax (SDLT) Treatment of the Most Common Lease Variations (August 17, 2020)
- UK Tax Changes for Offshore Corporate Landlords (June 15, 2020)
- The Principal Private Residence Relief – Practical Problems During the COVID-19 Pandemic (June 1, 2020)
- IR35: Key Concerns Ahead of 6 April 2021 (April 29, 2020)

- An Overview of the Construction VAT Domestic Reverse Charge (April 24, 2020)
- UK Crown Preference Returns – Creditors Beware! (April 16, 2020)
- Digital Services Tax (April 15, 2020)
- UK Entrepreneurs' Relief Takes a Hit Following the March Budget (April 6, 2020)
- UK Regulations Implementing EU Tax Anti-Avoidance Disclosure Laws Finalised (February 6, 2020)
- New EU-Wide Tax Anti-Avoidance Law Introduces Sweeping Disclosure Requirements (December 11, 2019)
- IR35 — Incoming Changes Present New Compliance Burdens for Employers (December 9, 2019)
- Potentially Helpful Changes to Entrepreneurs' Relief (January 29, 2019)
- Proposed Changes to Entrepreneurs' Relief (December 14, 2018)
- Lexis Nexis PSL Notes on Bank Levy and Bank Losses (2017–2018)
- French Tax Update-A Comparison Between the French Abuse of Law and the UK General Anti-Abuse Rule (2014)
- Reforms to the UK Controlled Foreign Companies Regime (May 2012)
- Treasury Issues Proposed Regulations on the Information Reporting and Withholding Tax Provisions of FATCA (April 2012)
- Budget 2012 (March 2012)
- Code of Practice on Taxation of Banks (March 2010)

Presentations and Events

- 2023 Crypto with Katten London Symposium (March 1, 2023)
- Controlled Foreign Companies – Tests, Tax & Tricky Aspects – Learn Live (January 27, 2022)
- The Controlled Foreign Company Regime – An Essential Guide (February 26, 2021) | *Speaker*
- Structured Finance Year in Review and the Outlook for 2021 (December 8 and 10, 2020) | *Speaker*
- Lexis Nexis webinar (September 21, 2015) | *Presenter* | *Controlled Foreign Companies*

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- 17th Annual London NCLE Fair (January 16, 2009) | *Presenter* | *10 Issues on VAT*
- The New York Chapter of Tax Executives Institute (February 20, 2008) | *Presenter* | *US and EU Transfer Pricing Developments*