Katten

SPEAKING ENGAGEMENT



The Controlled Foreign Company Regime – An Essential Guide

Presented by MBL Seminars

February 26, 2021

Tax partner Charlotte Sallabank will present "The Controlled Foreign Company Regime – An Essential Guide" program on Friday, February 26 at 2:00 p.m. GMT. Charlotte will cover the purpose of controlled foreign company (CFC) rules and examine the UK CFC legislation in particular, highlighting points that need to be considered during cross-border corporate transactions.

Topics include:

- What is the purpose of CFC regimes?
- What is a CFC?
- Control test
  - Legal control/economic rights/accounting
- Exemptions
- CFC Charge gateways
  - Initial gateway
  - Main gateways
    - Profits arising from UK activities
    - Non-trading finance profits
    - Trading finance profits
    - Captive insurance profits
    - Solo consolidation waiver profits
- The CFC charge

- State Aid

To learn more about "The Controlled Foreign Company Regime – An Essential Guide" webinar, click here.

CONTACTS

For more information, contact your Katten attorney or any of the following attorneys.



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