



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

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