



The Tax Schedule: A Guide to Tax Warranties and Indemnities (Third Edition)

Eile Gibson

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Author Eile Gibson explains the underlying rationale of the key provisions of the tax schedule, and provides updated model long-form and short-form warranties and tax indemnities. These are included on a CD-ROM, so that practitioners can download and adapt the model documents. The book has been updated to include provisions in the Finance Act 2015. The employment-related securities section has been updated, and included is new guidance on the Social Investment Tax Relief Scheme (SITR) and changes to reflect changes to HMRC treatment of ESC D33. The purpose of this book is to explain and simplify issues for UK tax advisors involved in transactions of buying and selling companies and business. The negotiations between tax advisors lined up against each other on the sale of a company or business can sometimes become so complex that the commercial reality of the transaction (a sale by a willing seller to a willing buyer) is lost. The underlying rationale of the key provisions of the tax schedule and updated model long-form and short-form warranties and tax indemnities are provided. These are also included on the CD-ROM, so that practitioners can download and adapt the model documents for their own transactions. Tax lawyers, tax accountants, corporate lawyers, corporate advisors, and finance directors who are involved in the process of the sale of a company will find this book to be a must-have for the new year. [Subject: UK Tax Law]

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