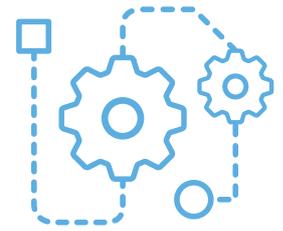


Restructuring and Re-organisations



As businesses develop and progress through the business lifecycle the people within the organisation will inevitably change and the purpose of the business may alter.

For example, you may want to consider the exit strategies available, transferring assets from one company to another, capitalising loans provided to fellow group companies or demerging a company between two parties who have fallen out.

Do any of the below apply to you?

1. Are you concerned that your group structure no longer supports the way your business is managed but are not sure about the most efficient way of restructuring?
2. Would you like to implement a restructuring plan but are worried about the accounting implications?

3. Do you lack confidence in the distributable reserves positions of the entities within your group and the lawfulness of proposed transactions?
4. Do you spend considerable time each month reconciling intercompany balances and considering the recoverability of those accounts?

Our team of experts can take the stress away and advise on various options including:

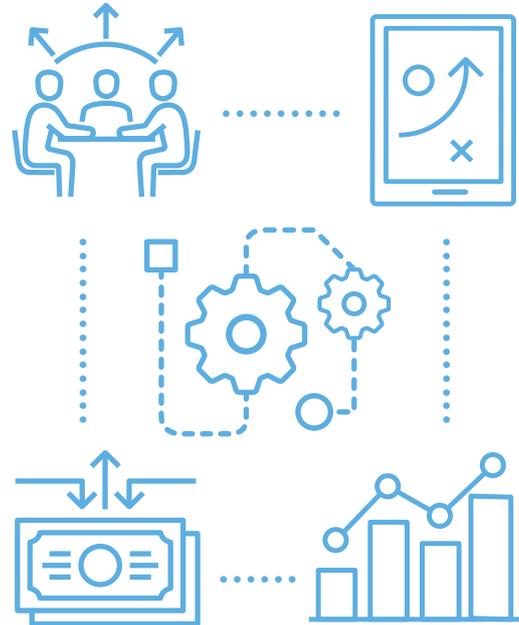
- Group re-organisations
- Mergers and demergers
- Purchase of own shares
- Capital reductions
- Management buy-outs
- Transfers of trades and/or assets



Company re-organisations can have complicated tax issues, which can sometimes make them feel unnecessarily difficult. Our expert team can help you consider the best way to do this and to come up with an effective plan for your business looking at the commercial advantages or re-organising business activities or shareholdings and how this can be done on a tax free or low tax way.

Example

A client came to us who had a large historical intercompany loan account to find out what options they had to restructure this debt into equity. We worked with the client in the UK and overseas to work out exactly what their requirements were and we were able to restructure debt on the balance sheet to reduce liabilities by more than £600k and to increase equity. This resulted in the balance sheet position of the company improving considerably and more reflective of the current business.



If you would like a free no obligation consultation, a quote or have further questions on our **Restructuring and Re-organisation tax service**, please contact us **01494 552 100** or email us at **enquiries@stca.co.uk**. For further information please visit our website **www.stca.co.uk**.

