

EdwinCoe LLP

Corporate Tax Advisory

International Corporate Tax Advice

We are a leading firm of UK based lawyers and tax advisors who have a specialisation in the provision of corporate tax advice to clients both in the UK and internationally.

We have specific and longstanding expertise in dealing with clients from many jurisdictions worldwide including the United States, France, Netherlands, Luxembourg, Switzerland, Greece and the Scandinavian countries. We have also advised clients from Russia and other countries within the CIS since the early 1990's. We have spent a considerable amount of time travelling extensively to see clients and undertake transactions in Russia, Kazakhstan and Ukraine, in particular. We are qualified in the practice of UK and Russian tax law. We also have extensive knowledge of other tax systems and work with advisors from other jurisdictions on a regular basis.

The practice has worked with clients across a whole range of industries and sectors. Specifically we have extensive experience of working in oil and gas, mining (especially the gold sector), pharma and food distribution, hotels, real estate and ports, transportation (both commercial shipping and aircraft) and telecoms (especially mobile), films and media.

The type of international corporate tax planning work that we undertake is very wide and includes the following:

- Advice on corporate structuring for international groups with operations in Russia. Typically this involves a Russian operating company that is owned by a holding company established outside Russia. We work with a number of advisors in various jurisdictions to ensure that the establishment of the holding company is undertaken in the most suitable jurisdiction.
- Advice to French companies on how best to structure the acquisition of UK companies and business assets.
- Advice to US companies on a wide range of cross border tax issues including the funding of UK subsidiaries through debt, equity and 'contributions to capital'.
- Advice to US high frequency traders on UK diverted profits tax issues.
- Advice on international VAT issues including place of supply issues and the 'reverse charge.'
- Advice on EU issues such as the Parent/Subsidiary Directive and the Interest and Royalties Directive.
- Advice on double tax treaty interpretation including for example, the 1994 UK/Russia DTA and 1994 UK/Ukraine DTA and their dividend articles.
- Advice to the Ultimate Beneficial Owners (UBOs) on how to hold their shares in the ultimate holding company including the consideration of the Russian law position (especially CFC considerations) if the UBOs are still resident in Russia.
- Advice on structuring for mining operations especially for Kazakh subsoil assets and use of DTAs offering protection from Kazakh tax on capital gains.
- Advice on structuring prior to a major capital raising event such as an IPO, whether in London or elsewhere, to ensure that the arrangements proposed will be suitable for raising funds from third party investors. Also advice on re-structuring prior to other fund raising events such as bank financing, private equity investment and debt capital market issues.
- Advice on M&A and reorganisation related international tax issues.
- Advice on intellectual property holding structures and special regimes such as the UK patent box.
- Advice on relevance of BEPS related issues following the initiation of the OECD BEPS project.





Examples of our work

These include the following:

- Advising Turkish clients on the structuring re the establishment of the first 5 star hotel (the Hyatt) in Baku, Azerbaijan.
- Advising a major Texas based high frequency securities trading company on various UK tax issues including avoiding the creation of a permanent establishment and diverted profits tax issues.
- Advising the Italian shareholders of a Dutch based group on the optimum structure for the acquisition of agricultural land holding companies in the UK.
- Advising a major Eastern European pharma group on their international financing structuring including a potential Eurobond issue on the Channel Islands Stock Exchange.
- Advising a US client on the UK VAT and corporation tax implications of the import and sale of drones in the UK.
- Advising a major international logistics company on UK corporate residence and permanent establishment issues in connection with its UK activities.
- Advising the founder shareholders of Kazakhgold on various tax issues arising on the listing of the company's shares on the main market of the London Stock Exchange and the establishment of an offshore discretionary trust in Jersey.
- Advising the founding members of Bitel LLC (the Kyrgyz mobile phone provider) on an Isle of Man based corporate and trust ownership structure.
- Advising Bank of Georgia on various matters prior to its IPO on the London Stock Exchange including the establishment of an employee remuneration trust in Jersey.
- Advising the largest Kazakh based pharma company on a restructuring to enable the introduction of Western bank finance.
- Advising the shareholders of BASE MK of Almaty, Kazakhstan on the structure of a property related group prior to its listing on the main market of the London Stock Exchange.
- Advising on various Kazakh structures using Hungarian holding companies prior to listing on the Hong Kong stock exchange.
- Advising a client on the optimum international corporate structure to be used for the first Kazakh national lottery.
- Carrying out a multi-jurisdictional structural audit for a Russian UHNWI on all his worldwide corporate and personal structures.

Contact details



Andrew Terry
 Partner, Corporate Tax
 t: +44 (0)20 7691 4188
 m: +44(0)7769 701661
 e: andrew.terry@edwincoe.com



Elena Solovyeva
 Corporate Tax Manager
 t: +44 (0)20 7691 4132
 m: +44(0)7590 640813
 e: elena.solovyeva@edwincoe.com

Edwin Coe LLP
 2 Stone Buildings
 Lincoln's Inn
 London
 WC2A 3TH

t: +44 (0)20 7691 4000
 e: info@edwincoe.com
 edwincoe.com



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