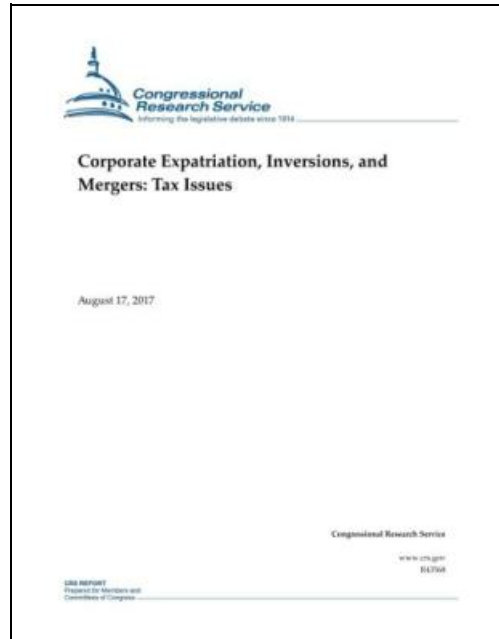


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CORPORATE EXPATRIATION, INVERSIONS, AND MERGERS: TAX ISSUES (PAPERBACK)



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Createspace Independent Publishing Platform, 2017. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****.News reports in the late 1990s and early 2000s drew attention to a phenomenon sometimes called corporate inversions or expatriations : instances where U.S. firms reorganize their structure so that the parent element of the group is a foreign corporation rather than a corporation chartered in the United States. The main objective of these transactions was tax savings, and they involved little to no shift in actual economic activity. Bermuda and the Cayman Islands (countries with no corporate income tax) were the location of many of the newly created parent corporations. These types of inversions largely ended with the enactment of the American Jobs Creation Act of 2004 (JOBS Act, P.L. 108-357), which denied the tax benefits of an inversion if the original U.S. stockholders owned 80 or more of the new firm. The act effectively ended shifts to tax havens where no real business activity took place. However, two avenues for inverting remained. The act allowed a firm to invert if it has substantial business operations in the country where the new parent was to be located; the regulations at one point set a 10 level of these business operations. Several inversions using the business activity test resulted in Treasury regulations in 2012 that increased the activity requirement to 25 , effectively closing off this method. Firms could also invert by merging with a foreign company if the original U.S. stockholders owned less than 80 of the new firm. Two features made a country an attractive destination: a low corporate tax rate and a territorial tax system that did not tax foreign source income. Recently, the U.K. joined countries such as Ireland, Switzerland, and Canada as targets for inverting when it..



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