

# **SPECIALIST TAX SERVICES FOR BUSINESS OWNERS**

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*"Tax advice and highly effective tax planning has always been a critical aspect of each and every one of our specialist areas of work."*

JON DODGE FCA CF - FOUNDER

#### An introduction to JDC's specialist tax services

The primary motivation for founding JDC back in 2004 was to establish the region's first specialist provider of transaction, advisory and related tax services and I believe that our primary differentiator remains the way in which we deliver clear, concise, proportionate, cost-effective and expert advice to our clients in all areas of our specialist work.

Over many years, our hugely experienced team have advised on numerous "buy-side" and "sell-side" deals as well as assisting many clients with their non-transaction planning requirements, acting as their retained advisers.

JDC's tax services are tailored to and focussed on our clients' specific personal circumstances and the tax planning opportunities available to their businesses. Our depth of experience and specialist knowledge usually enable us to identify elegant and highly effective tax planning solutions for our clients, without recourse to aggressive or artificial tax schemes or arrangements, which we do not promote.

This brochure provides an introduction to JDC's transaction led and specialist advisory tax services, which we hope will be of interest to you.

#### Our transaction tax services

Our specialist tax services include the provision of most aspects of tax planning and advice required by business owners who are involved in, or contemplating, a transaction.

If looking to grow your business through acquisition, then we can advise on the right acquisition or group structure, carry out tax due-diligence and advise on post-acquisition tax reliefs.

If alternatively (or additionally) your objective is to re-structure your group, to demerge a subsidiary company or business activity or to liquidate a subsidiary company in the most tax effective manner, then we would also be delighted to assist.

... and finally, when the time comes to realise the capital value of your business, our specialist tax services embrace all aspects of tax planning solutions in respect of trade sales, MBOs, private equity full and partial disposals and following a trade and asset sale, solvent company liquidations.

If any of our transaction tax services are of interest to you and you would like to have an initial no obligation meeting to discuss your requirements, then please don't hesitate to contact us. Contact details of our senior team can be found at the back of this brochure.

## TRANSACTION TAX SERVICES

- Advice on acquisition structure.
- Consider available tax reliefs on acquisition.
- Advice on availability of losses.

- Considering Capital Allowance availability.
- Optimising shareholder reliefs post-acquisition.
- Advising on stamp duty costs.

- Reviewing available tax reliefs to achieve optimum solution.
- Draft and submit necessary tax clearances.

- Advice on all direct and indirect tax exposure.
- Advice on all necessary steps and timing to achieve tax optimum reorganisations.

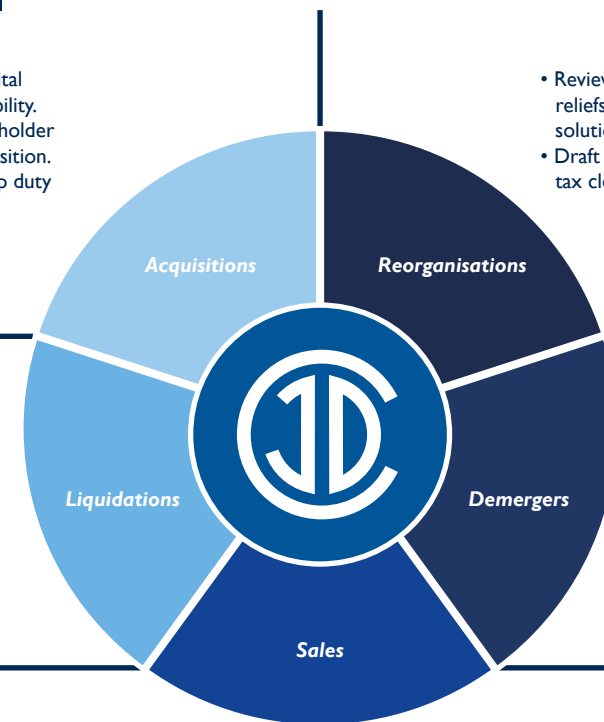
- Review existing shareholder reliefs.
- Optimise Entrepreneurs' Relief where relevant.
- Consider tax clearances as necessary.
- Review corporate tax liabilities on cessation.
- Consider tax implications for shareholders and timing for distributions.

- Draft and submit necessary tax clearances.
- Advice on alternative methods of demerging.
- Identify tax costs including all direct and indirect taxes.
- Advice on shareholder tax consequences.

- Identify pre-transaction planning opportunities.
- Review existing shareholder reliefs.
- Optimise Entrepreneurs' Relief where relevant.

- Review corporate reliefs and potential liabilities pre due-diligence.
- Advice on warranties and indemnities.
- Advice on transaction structure, deferred consideration etc.

- Advice on post-transaction tax issues and opportunities.
- Preparation and submission of tax clearances as necessary.



*"We focus on both maximising tax planning opportunities and on avoiding the tax traps and pitfalls waiting for the unwary. This is at the very heart of our planning approach."*



TONY LONGMAN CTA - DIRECTOR OF TAX

**A few words from JDC's Director of Tax**

**When, after a long career with a large national firm, I joined JDC in 2016 as their new Director of Tax, I was well aware of the firm's focus both on transaction tax advice and on finding the right solutions for their clients, both from a commercial and a tax perspective.**

*In my previous role, I had worked with Jon and the JDC team on many occasions over several years and I am now delighted to be leading a new initiative in the firm to expand its well-established transaction and structured tax solutions services to a wider market.*

*At JDC we focus on both maximising tax planning opportunities and on avoiding the tax traps and pitfalls waiting for the unwary. This is at the very heart of our planning approach, but first and foremost we always prioritise our clients' commercial objectives and make the tax planning fit. That is the way it should be.*

**Our structured tax solutions**

**We work closely with our clients as their businesses change and grow and our structured tax solutions are based on many years' experience of the typical issues that owner managers need with help to resolve tax efficiently.**

*By way of example, we specialise in assisting business owners to extract capital value without a third party sale (including all taxation aspects of management buy-outs); to ensure that their businesses and shareholdings are properly structured to secure the best capital and income tax reliefs available; to implement structured succession plans tax efficiently and to attract, retain and reward key people in a tax effective manner; to assist in all aspects of inheritance tax planning in relation to private company shareholdings and where necessary to structure the tax effective exit of a minority or dissenting shareholder when the time has come to part company.*

*We have worked with many of our retained clients for years and are proud to be thought of as their "go to" adviser, tax based or otherwise, as their businesses change and develop.*

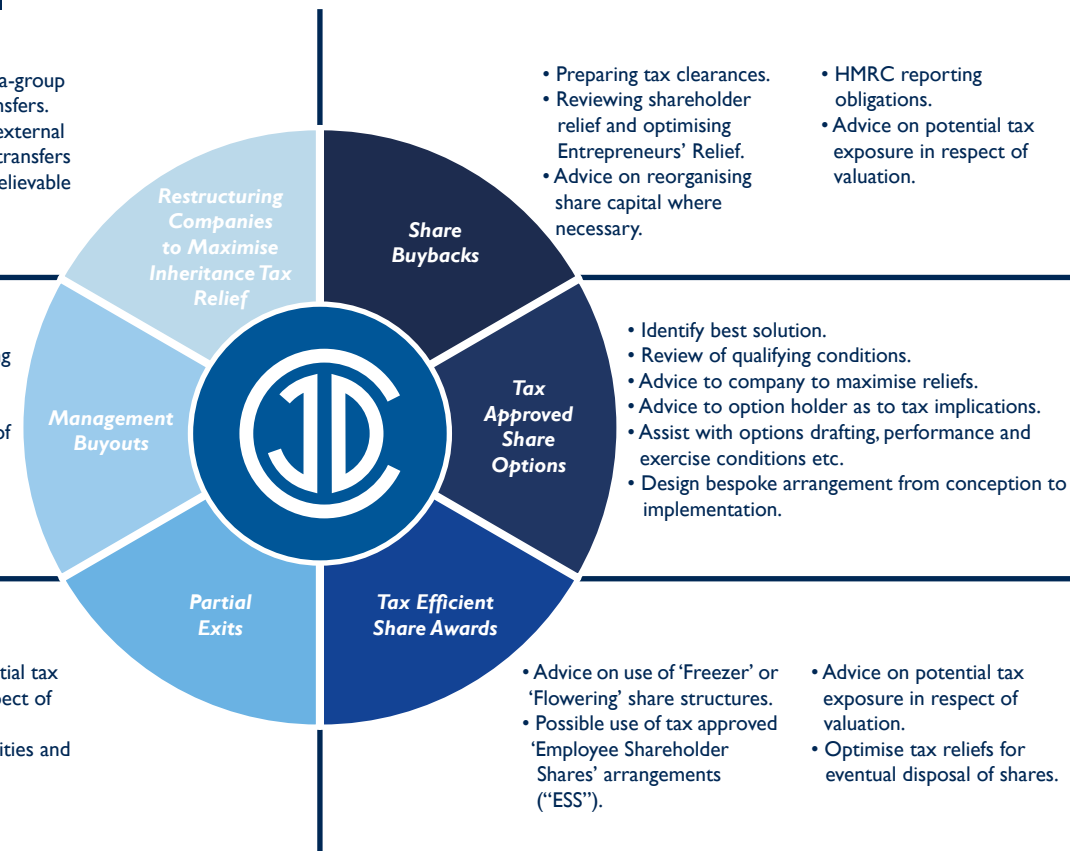
*I would be personally delighted to discuss any of our services with you and to have the opportunity to tell you a bit more about the work we do, so please don't hesitate to call me if any of our services are of interest.*

**STRUCTURED TAX SOLUTIONS**

- Advice on share class reorganisations to facilitate the transfer of future value growth.
- Advice on the intra-group transfer of assets to create a hybrid business structure.
- Advising on intra-group debt and asset transfers.
- Advice on use of external debt and asset transfers to devalue non-relievable investments.

- Preparing tax clearances.
- Reviewing shareholder relief and optimising Entrepreneurs' Relief.
- HMRC reporting obligations.
- Advice on potential tax exposure in respect of valuation.
- Advice on shareholder protections.
- Advising on deferred consideration.

- Preparing tax clearances.
- Reviewing shareholder relief and optimising Entrepreneurs' Relief.
- HMRC reporting obligations.
- Advice on potential tax exposure in respect of valuation.
- Identify tax liabilities and timing.



# OUR SPECIALIST SERVICES

## Acquisitions

Whether a first time purchaser, a serial acquirer or an MBO/MBI team, we have the knowledge and experience to assist in all aspects of the acquisition process including:

*target searches • target appraisal • valuations • funding • due diligence • negotiation • deal structuring • integration strategy.*

## Business Growth

Through our business growth services we provide external advice or hands-on interim management support to a wide range of clients. Our services include:

*business plans • financial projections • refinancing • tailored MI • non-exec services • cash flow management • development strategy • turnaround.*

## Disposals

We specialise in advising on full, partial or structured exits, retirement sales, divestments and equity release. Our services include:

*pre-sale advice and preparation • information memoranda • contacting targets • negotiating and structuring the deal • advising on post deal issues • accelerated M&A.*

## Reorganisations

The restructuring of a company or a group of companies involves financial, structural, strategic and tax based considerations. We are specialists in:

*financial restructuring and refinancing • de-mergers • divestments • succession planning • capital extraction including company purchase of own shares.*

## Private Equity

We are very well connected to many private equity and venture capital funds and focus on matching the best placed investor to the right deal. We can help with:

*pre-investment preparation • deliverable deal structures and IRR models • investor profiling • business plans and sensitised financial models • leading management presentations • negotiating the deal • project management • advising on post deal issues.*

## Specialist Tax

Understanding the tax planning opportunities and avoiding tax traps and pitfalls is at the core of all our planning work. We are specialists in:

*all aspects of transaction tax • corporate reconstruction • share option arrangements • investment and reinvestment relief • tax effective income extraction • tax effective capital extraction • inheritance tax planning • specialist tax clearances.*

# CONTACT US

Talk directly with any of our senior team:



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