



Taxation in Corporate Insolvency and Rescue: Sixth Edition

Anthony Davis

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This is a popular and essential guide to the taxation of UK companies which are in an insolvency process (including liquidation, receivership, and administration, as well as those making voluntary arrangements) or which are being rescued. The book examines the tax position of the insolvent company, its creditors and shareholders, and the Crown. It covers the tax implications of debt restructuring and some common structures for sale of assets in the course of an insolvency. This sixth edition has been substantially rewritten to cover all the new UK legislation and case law developments up to and including the Corporation Tax Act 2009 and the Finance Act 2009.

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