

Mastering Distributions and Repayments

A Legal and Tax guide

OBJECTIVES

The objective of this training is to provide participants with a sound understanding of the various types of distributions and their consequences from a legal and tax perspective.

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AUDIENCE

This training is directed at anyone interested in having a good grasp of the different means of upstreaming proceeds, as well as their tax and practical implications.

SPEAKERS

Experts in **Corporate** and **Tax** will share their experience and answer your questions during the training session.

This training has been developed and will be delivered by Frédéric Lemoine and Tom Hamen, Partners, and Diogo Dias, Senior Associate.

AGENDA

- Dividend distributions
 - Nature of dividends
 - Form of dividends
 - Determination of Distributable Amounts
 - Modalities of payment of the dividends
- Alternative ways to upstream proceeds (share class repurchase/redemption, Share premium / account 115 repayments, advance on liquidation proceeds, loan repayments)
- Dealing with the various distribution tests
- Tax implications



LANGUAGES

English
French version available
upon request, training
materials in English



DURATION

2 hours



PARTICIPATION CERTIFICATE