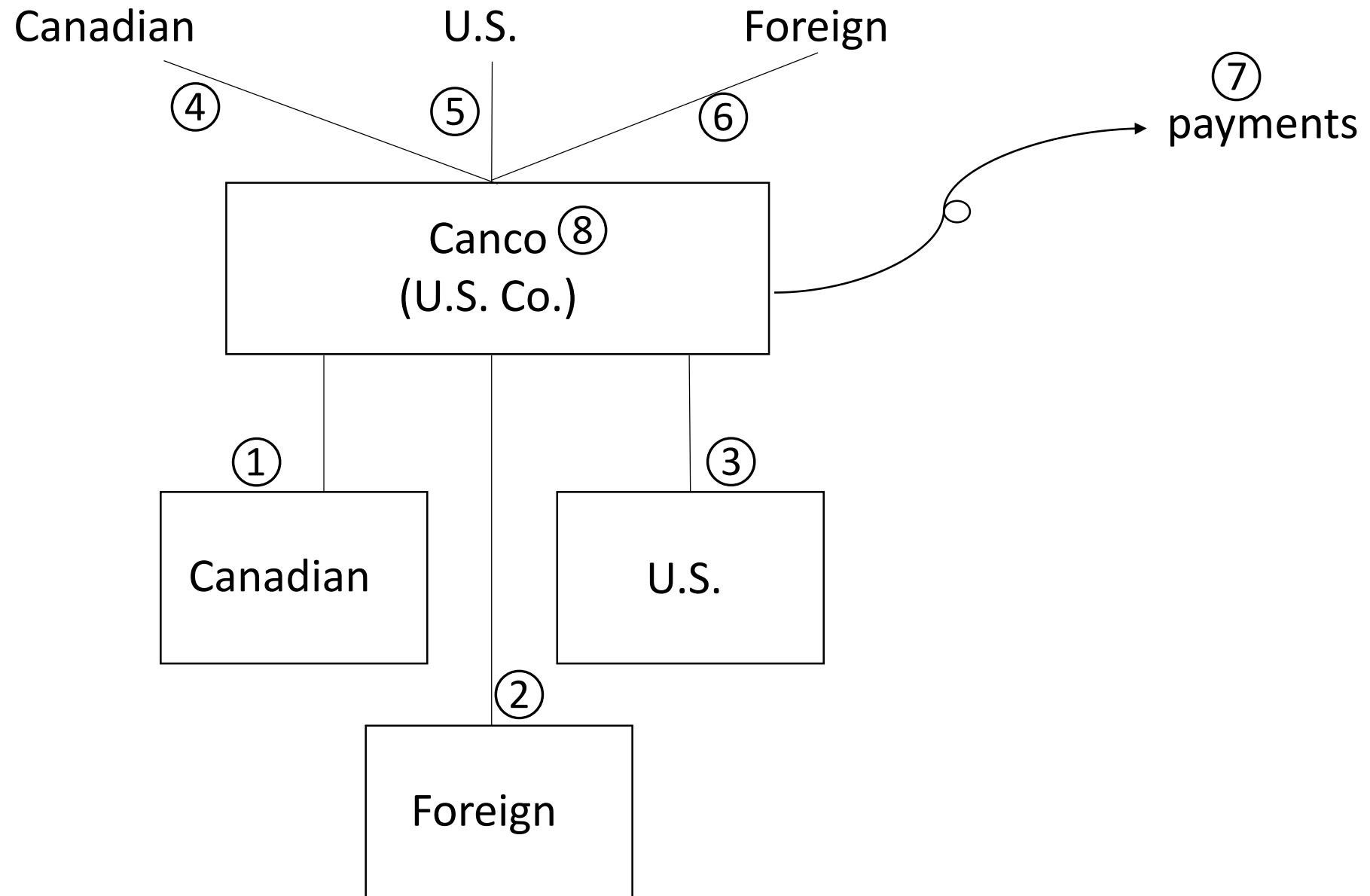


# Inversions

Michael Cadesky FCPA, FCA, FTIHK, CTA, TEP

# Inversions



# Inversions

## Issues

- 1) U.S. rules on repatriation, GILTI, etc.
- 2) U.S. rules on repatriation, GILTI, etc.

Withholding tax, which treaty?

FAPI and Subpart F (both)

- 3) Withholding Tax?

Consolidated group?

Acquisitions

Sales

# Inversions

## Issues

4) Withholding Tax

Estate Tax

5) Withholding Tax

Source / Foreign Tax Credit

6) Withholding Tax

# Inversions

## Issues

7) Withholding Tax

Deductions

8) Computation of Income

Foreign Tax Credit

Restricted Interest Expense

Transfer Pricing

# Inversions

## Strategies

- Inversion good or bad
- Strategies to mitigate
- Should Canco actually be U.S. corporation?
- Treaty challenge?