

Tax considerations for cross-border M&A will begin shortly

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Tax considerations for cross-border M&A

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Agenda

Panelists



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- 1 Welcome
- 2 Term sheets
- 3 Structures and funding
- 4 Questions and key takeaways

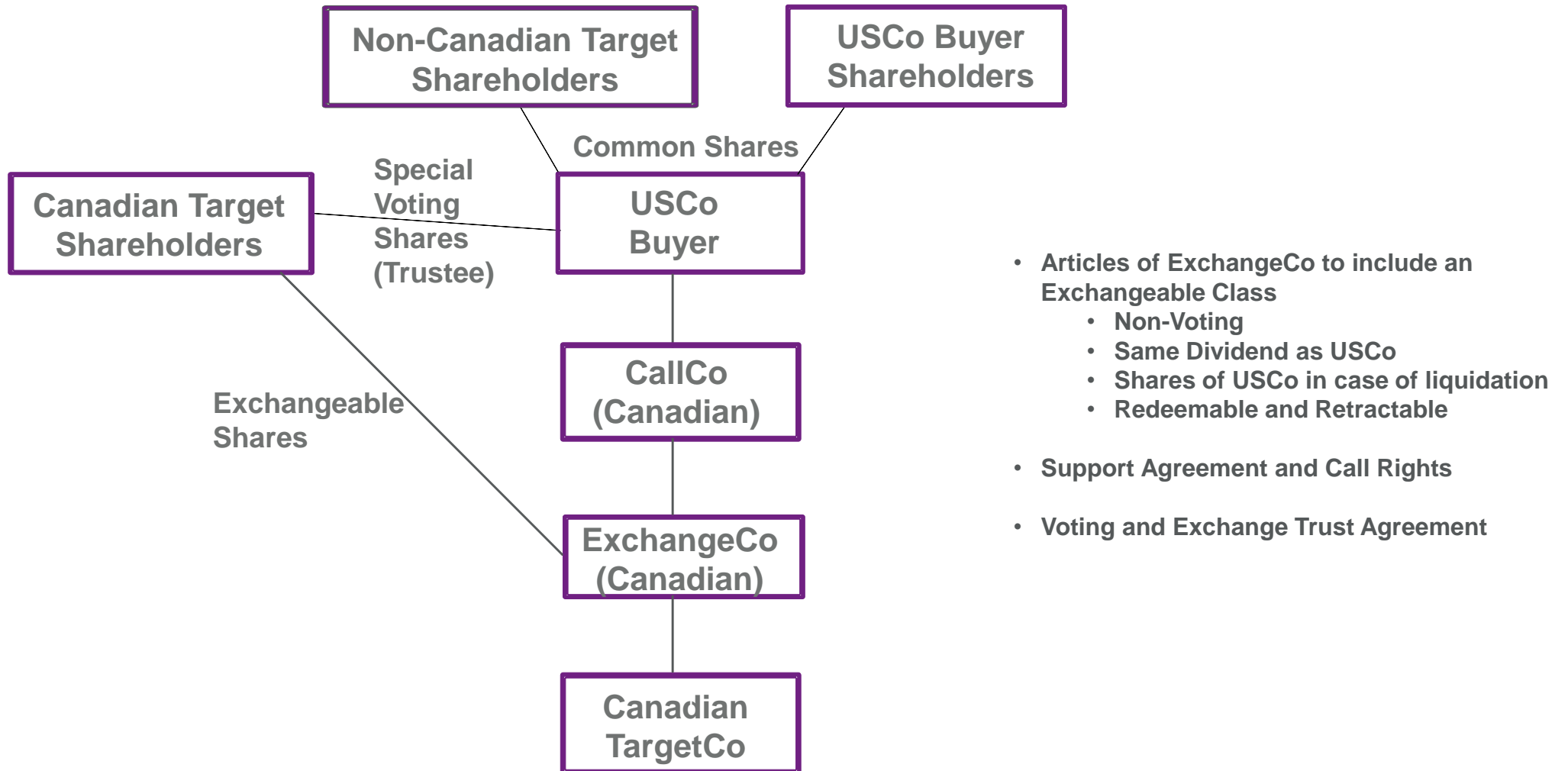
Housekeeping

- Questions? Drop them in the Q&A feature and our speakers will do their best to answer as many as they can.
- This presentation is being recorded and will be distributed with relevant materials post event.
- This session is registered for 60 Substantive minutes with the Law Society of British Columbia and with the Law Society of Ontario. This session would meet the CLE requirements of the Barreau du Québec.

Exchangeable shares

- **Who** – Who uses this structure?
- **What** – A diagram of the most common end structure.
- **When** – The tax reasons to use exchangeable shares, and some detail on potential benefits to the stakeholders.
- **Wait** – There are additional corporate and structuring considerations.
 - Who can call and when
 - Voting rights, trustees
 - Dividends
 - Mixed cash and share consideration
 - Wind down mechanics and timing

Simple end structure



Thank you

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