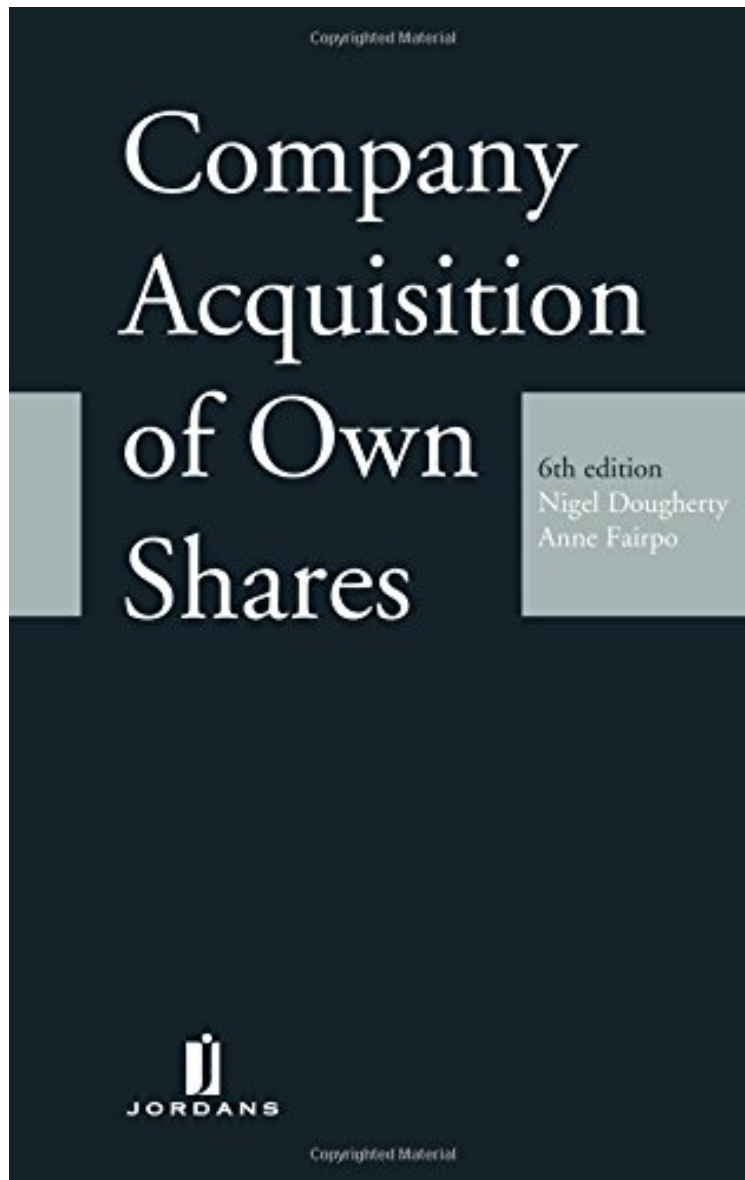


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## Company Acquisition of Own Shares: Sixth Edition

*Nigel Dougherty, Anne Fairpo*

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Taylor MBE and Elizabeth Taylor of Richmond Green Chambers  
When a company -- i.e. a limited company -- buys its own shares, what are the implications, particularly the tax implications? This highly regarded legal text now published in a new sixth edition by Jordans, provides the practitioner with the answers to this and any number of other relevant questions that can and do arise from own share acquisition, including the fiscal consequences. The expert authors remind us that it was the Companies Act 2006 that effected significant changes within this area of English company law, thus making it easier for a limited company to purchase its own shares. Gift, purchase and forfeiture, say the authors in the Introduction, are the three main ways in which a company today may acquire its own shares. All three are examined in detail in this volume. The point is also made that own share purchase 'is but one species of own share acquisition, although perhaps the most important species.' The book, however, covers the whole area of own share acquisition, providing practical advice and clarifying a formidably wide range of difficult and sometimes confusing issues. This completely revised and updated new edition, examines all new developments pertaining to own share acquisition, including the key changes made by the Companies Act 2006, the taxation issues and other key commercial considerations. Those wishing to pursue further research will appreciate the lengthy section containing tables of cases, statutes, statutory instruments, EC materials and other materials, as well as a useful table of abbreviations. For added convenience and ease of use there's a detailed table of contents and a comprehensive index. Also note the invaluable inclusion of Appendices A to J, which contain the most important forms and precedents that you as a professional will need in your day to day practice. Whether you are a company lawyer, barrister, accountant or tax adviser, this book - also available as an eBook -- will enhance your understanding of this complex area, while providing a ready reference to, in the words of the authors, 'the law relating to own share acquisitions, from the perspective of both company law and tax law'. The law is stated as at 1st February 2013, including the expected effect of the Finance Act 2013 - and prior to, you will notice, the replacement of the Financial Services Authority (FSA) by the Financial Conduct Authority in April 2013.

This book provides legal practitioners with a comprehensive analysis of the UK's law relating to own share acquisition - from both the company law and tax perspectives. It outlines the procedures that need to be followed, what the tax implications are, and how tax savings and other benefits can be achieved. It also includes UK precedents for the main types of transaction, which the practitioner may be required to implement. This sixth edition has been completely revised and updated to take into account new developments including: \*\* the general prohibition against own share acquisitions and the various exceptions to that rule through, in particular, own share purchases and the use of redeemable shares. \*\* the key changes made by the UK's Companies Act 2006, including the regime for own share purchases and the redemption of shares, the introduction of "self-help" reductions and reform of the law on the provision of financial assistance, the procedure for an own share acquisition and its financing, the consequences of infringement, and the acquisition and holding of treasury shares. \*\* the tax consequences of the various types of own share acquisitions, alongside a discussion of the main commercial considerations. This is an invaluable reference for company lawyers, barristers, accountants, and tax advisers.