

# A Closer Look, UK Holding Companies - An Attractive Proposition

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A series of UK Corporate tax reforms during recent years have quietly made the UK a more attractive jurisdiction in which to locate a holding company for other companies located worldwide. These tax reforms provide shelters for dividends and gains on certain stock holdings in non-UK companies and also liberalize the UK's controlled foreign corporation ("CFC") regime.

This article provides a brief overview of the highlights of these major features.