

QAHCs explained: A quick guide to the UK Qualifying Asset Holding Company Regime

As part of its wide-ranging review of the UK funds regime, the UK Government consulted the funds industry on a raft of measures, including the tax treatment of asset holding companies (AHCs). In response to various consultations on the issue the UK Government confirmed that it would introduce a new tax regime for AHCs, the final form of which was revealed with the publication of the Finance Bill 2022 on 4 November 2021.

The new regime comes into effect on 1 April 2022 and introduces the concept of the Qualifying Asset Holding Company (QAHC). QAHCs will, subject to satisfying certain conditions, stand to benefit from a number of attractive tax advantages which, when coupled with the strength and depth of the UK's fund and corporate services industry and extensive double tax treaty network, could well see the UK position itself as a genuinely attractive option for managers looking to set up asset holding structures in a tax efficient manner.

Our latest guide explores the QAHC regime, what entities will qualify as QAHCs, the tax advantages that QAHCs will benefit from and the potential impact that the regime will have on the UK funds industry.

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