

## Emma Bailey

Partner

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*I am head of Fox Williams' tax and incentives team. I am active in a broad range of tax matters, employee share schemes and management incentive arrangements.*

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Emma has extensive experience advising on a broad range of direct and indirect tax matters, including in the context of public and private UK and cross border M&A, private equity transactions, corporate re-organisations and restructurings, and venture capital investment.

Emma regularly advises on tax issues affecting entrepreneurs, investors and business owners (including in connection with venture capital tax schemes). She has a specialism in employee share schemes and management incentive arrangements for private companies and works closely with Fox Williams' employment and professional practices groups in relation to the tax issues arising in the context of the remuneration of employees, directors and partners.

Emma advises UK and overseas clients including listed companies, mid-tier corporates, owner-managed businesses, partnerships and LLPs and individuals in a wide range of business sectors including travel and leisure, real estate, banking, financial services, technology and digital and fashion.

Emma has contributed to a number of tax publications, including PLC Tax, Tolley's Tax Planning, and Xpert HR and is a regular speaker at seminars and conferences.

She co-authored the UK chapter of Chambers 2018 Global Practice Guide for FinTech.

## Legal Expertise

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- Corporate tax
- Employee share schemes/management incentives
- Employment taxation (including internationally mobile employees)
- Tax aspects of M&A
- Venture capital investment

## Experience

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- Advised TSX-listed Constellation Software and its Volaris, Vela, Jonas, Harris, Perseus and TSS operating groups on numerous UK acquisitions of vertical market software companies.
- Advised an individual in the context of a dispute relating to his eligibility to retain share options on termination of employment.
- Advised a technological materials company on a substantial investment into the business and its eligibility for EIS relief.
- Advised a Canadian headquartered energy specialist investment group in respect of proposals to include a UK employee within the group's global share incentive plan.
- Advised on the tax aspects of the sale of the online legal publisher, Justis Publishing, to global legal research company vLex Holdings Limited.
- Advised an Australian based tech business on the implementation of a UK EMI and non-EMI option scheme in the context of its global share plan.

## Memberships

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- Share Plan Lawyers Group (member and Tax Committee)
- Tax & Share Schemes Committees of the Quoted Companies Alliance (QCA)
- CBI's Employment Tax Working Group