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Andrew Thomson is European Counsel in Sullivan & Cromwell's London office and heads the Firm's U.K. tax practice. He joined Sullivan & Cromwell in 2011. Mr. Thomson has advised on the tax aspects of M&A, redomiciliation, capital markets, banking, securitisation, project finance, structured products and real estate transactions. He also advises on value added tax and the application of the EU state aid rules to tax.

Mr. Thomson has published articles and spoken at conferences on topics including the European Commission's proposal for a financial transaction tax, the application of the state aid rules to tax rulings and OECD changes to tax treaty provisions.

SELECTED REPRESENTATIONS

- **West Street Infrastructure Partners** in Calisen's pending acquisition of MapleCo
- **Pershing Square Foundation** and **TABLE Holdings** in their equity investments in Bremont
- **Linde plc** in its proposed delisting from the Frankfurt Stock Exchange through an Irish scheme of arrangement and related domestic Irish merger
- **B. Riley Financial, Inc.** in the financing of its acquisition of Targus Cayman HoldCo Limited
- Barclays Bank Plc as administrative agent and sole bookrunner to **Cineworld plc** in its Chapter 11 restructuring which involved a \$1.935 billion Debtor-In-Possession credit agreement
- **United Rentals, Inc.** in the amendment and restatement of its \$4.24 billion senior secured asset-based loan facility
- **Antofagasta plc** in its \$500 million Rule 144A/Regulation S offering of unsecured notes
- **e&** in its acquisition of a passive 9.8% stake in Vodafone Group Plc for \$4.4 billion, becoming Vodafone's largest shareholder
- **Koninklijke Philips N.V.** in its European and U.S. tender offers and a \$2 billion issuance under its EMTN program

PRACTICES & CAPABILITIES

Tax

U.K. Tax Practice

Europe

EDUCATION

2001, Oxford Institute of Legal Practice, Postgraduate Diploma in Legal Practice

2000, The City Law School, City University of London, Diploma in Law

1999, University of Oxford, B.A.

BAR ADMISSIONS

England and Wales

LANGUAGES

Russian

- **Watlow Electric Manufacturing Company** (a portfolio company of Tinicum Incorporated) in its acquisition and carveout of the Eurotherm business from Schneider Electric Industries SAS
- **The Bank of New York Mellon Corporation** in its sale of BNY Alcentra Group Holdings, Inc. to Franklin Resources, Inc
- **Iveco Group NV** on its €1.9 billion syndicated facility
- **CNH Industrial NV** on the demerger of its On-Highway business into Iveco Group NV
- **Nippon Steel Corporation** in its share purchase agreement to acquire 49.99% shares in G Steel Public Company Limited and 49.90% shares in G J Steel Public Company Limited from Kendrick Global Limited, an entity owned by funds managed by Ares SSG. Nippon Steel will launch a mandatory tender offer for the remaining shares of both G Steel and G J Steel, bringing the total acquisition cost to up to approximately \$763 million
- **Goldman Sachs' Asset Management Division** on the pending acquisition of LeasePlan by ALD.
- **Goldman Sachs Asset Management Division** and Altor Fund IV on its agreement to sell Navico to Brunswick Corporation, for an enterprise value of \$1.05 billion
- **BP p.l.c.** on its \$5.0 billion SEC-registered offering of perpetual subordinated non-call fixed rate reset notes (BP's first hybrid securities offering and the first corporate perpetual hybrid bond offering in the U.S.)
- **Canada Pension Plan Investment Board** in its acquisition of a 49% stake in EIH S.à r.l., an Enbridge entity that is a 50% shareholder with EDF Renewables of Éolien Maritime France SAS
- **Cellink** on its SEK 1.5 billion 2.875% senior unsecured convertible bonds due 2026 convertible into Class B shares of Cellink via an ABO and a directed issue of SEK 1.5 billion of new Class B shares
- **BP p.l.c.** in its SEC-registered debt offering consisting of \$750 million 2.939% guaranteed notes due 2051 and \$1.25 billion 3.379% guaranteed notes due 2061
- **Fiat Chrysler Automobiles N.V.** on its merger with Peugeot S.A. to create new company, Stellantis N.V.
- **West Street Infrastructure Partners** as part of a consortium with Global Energy & Power Infrastructure Fund III, and its co-investor, Mubadala Investment Company PJSC, on the consortium's offer for Calisen plc
- Three Hills in the restructuring of its investment in **Recycling Lives**
- **Spirit AeroSystems Holdings** in its acquisition of Bombardier's aerostructures and aftermarket services operations in Belfast, Northern Ireland; Casablanca, Morocco; and Dallas, United States
- **Generali** in its acquisition of Seguradoras Unidas and AdvanceCare for transaction consideration of €600 million
- **Kenmare Resources plc** in its secured debt facilities comprising

a \$110 million term loan facility and a \$40 million revolving credit facility

- the initial purchasers in **Jaguar Land Rover's** Rule 144A and Regulation S offering of €500 million of its 5.875% guaranteed unsecured notes due 2024 and €300 million of its 6.875% guaranteed unsecured notes due 2026
- **C.banner International Holdings Limited** in its sale of Hamleys Global Holdings Limited to Reliance Brands Limited
- **Fiat Chrysler Automobiles N.V.** and **Magneti Marelli S.p.A** in the sale of automotive components business Magneti Marelli automotive components business to KKR portfolio company CK Holdings Co., Ltd.
- **Canada Pension Plan Investment Board** on the sale of 10.8% of the ordinary share of Pets at Home Group plc through an accelerated book build to institutional investors at an aggregate sale price of approximately £80.3 million
- **The Bank of N.T. Butterfield & Son Limited** (Bermuda) in its acquisition of ABN AMRO (Channel Islands) Limited through its wholly owned subsidiary, Butterfield Bank (Guernsey) Limited for an aggregate purchase price of approximately £161 million
- **Telia Company AB** on its acquisition of Fintur Holdings B.V. from its joint venture partner Turkcell Iletisim Hizmetleri A.S., for an aggregate cash consideration of approximately €350 million
- **BP p.l.c** in its \$2 billion SEC-registered debt offering consisting of \$1 billion 3.410% guaranteed notes due 2026 and \$1 billion 4.234% guaranteed notes due 2028
- **Tokio Marine Holdings, Inc.** in its sale of all of the share capital of Tokio Millennium Re AG and Tokio Millennium Re Limited to RenaissanceRe Holdings Ltd.
- **DS Smith Plc** on the sale of its Plastics division to Olympus Partners for an enterprise value of \$585 million
- The \$2 billion SEC-registered debt offering by **BP Capital Markets America Inc.**, guaranteed by BP plc, consisting of \$1 billion 3.790% guaranteed notes due 2024 and \$1 billion 4.234% guaranteed notes due 2028
- **Fiat Chrysler Automobiles N.V.** on the cross border merger and redomiciliation of the holding company of the Fiat Chrysler Group into the Netherlands and the U.K. and its listing on the New York Stock Exchange and Borsa Italiana
- **Pershing Square Capital Management** on the formation of Pershing Square Holdings and on its initial public offering and Euronext listing
- **Fiat Chrysler Automobiles N.V.** on its offer of up to \$2.875 billion mandatory convertible securities listed on the New York Stock Exchange
- **Macquarie Bank** on tax aspects of a \$750 million aggregate principal amount of its 6.125% perpetual subordinated notes offering out of Macquarie's London Branch

- **Jefferies International Limited** as sole sponsor and bookrunner of the initial public offering of Allied Minds plc on the London Stock Exchange
- **Fiat Chrysler Automobiles N.V.** on the IPO and demerger of Ferrari N.V.
- **Praxair** on its proposed merger of equals with Linde
- **Elis SA** on its acquisition of Berendsen
- **Kennedy Wilson Europe Real Estate** in its merger with Kennedy-Wilson Holdings
- **Goldman Sachs and Canada Pension Plan Investment Board** on their proposed acquisition of the investment portfolio of SVG Capital
- **Bancolombia S.A.** on its \$2.2 billion acquisition of HSBC Bank (Panama) S.A. and its subsidiaries from HSBC Latin America Holdings (U.K.) Limited
- **Goldman Sachs' Merchant Banking Division** on its acquisition of a 50% stake in and on the IPO of, and subsequent sales of shares in, Hastings Insurance (including the sale of a 29.9% stake to Rand Merchant Investment Holdings)
- **Goldman Sachs Group, Inc.** on the sale of its interests in Rothesay Life to a consortium of Blackstone, GIC, and Mass Mutual
- **UBS A.G.** on the sale of its commodity derivative portfolio business to J.P. Morgan
- **Fiat Chrysler Finance Europe** in connection with the European Commission's state aid investigation into its Luxembourg tax position and its successful appeal before the General Court of the EU
- **Towergate Insurance Group senior secured creditors** in connection with Towergate's financial restructuring and recapitalization
- The Committee of Senior Secured Noteholders on the restructuring of **Brighthouse Group Limited**
- The lenders on the restructuring of distressed U.K./Australian law firm, **Slater and Gordon**
- **York Capital**, who led the Ad Hoc Committee Of Senior Secured Note Holders, in relation to Bibby Offshore Group's financial restructuring and recapitalization
- **The creditors of hibu** on its successful refinancing and restructuring