SULLIVAN & CROMWELL LLP

Lawyers

Andrew Thomson

European Counsel

London
T. +44-20-7959-8900
F. +44-20-7959-8950

thomsona@sullcrom.com

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

- **Spirit AeroSystems Holdings** in its proposed 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 definitive agreement with Reliance Brands Limited for Reliance Brands

PRACTICES & CAPABILITIES

Tax

U.K. Tax Practice

Europe

EDUCATION

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

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

1999, University of Oxford, B.A.

BAR ADMISSIONS

England and Wales

LANGUAGES

Russian

to acquire 100% shares of Hamleys Global Holdings Limited from C.banner

- **Fiat Chrysler Automobiles N.V.** and **Magneti Marelli S.p.A** in the definitive agreement to sell the 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 definitive agreement to acquire 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 consideriation 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 its agreement to sell the 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 pending 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