



M&A Tax Service Offering

**Tax & Regulatory support throughout
the deal lifecycle**

2025



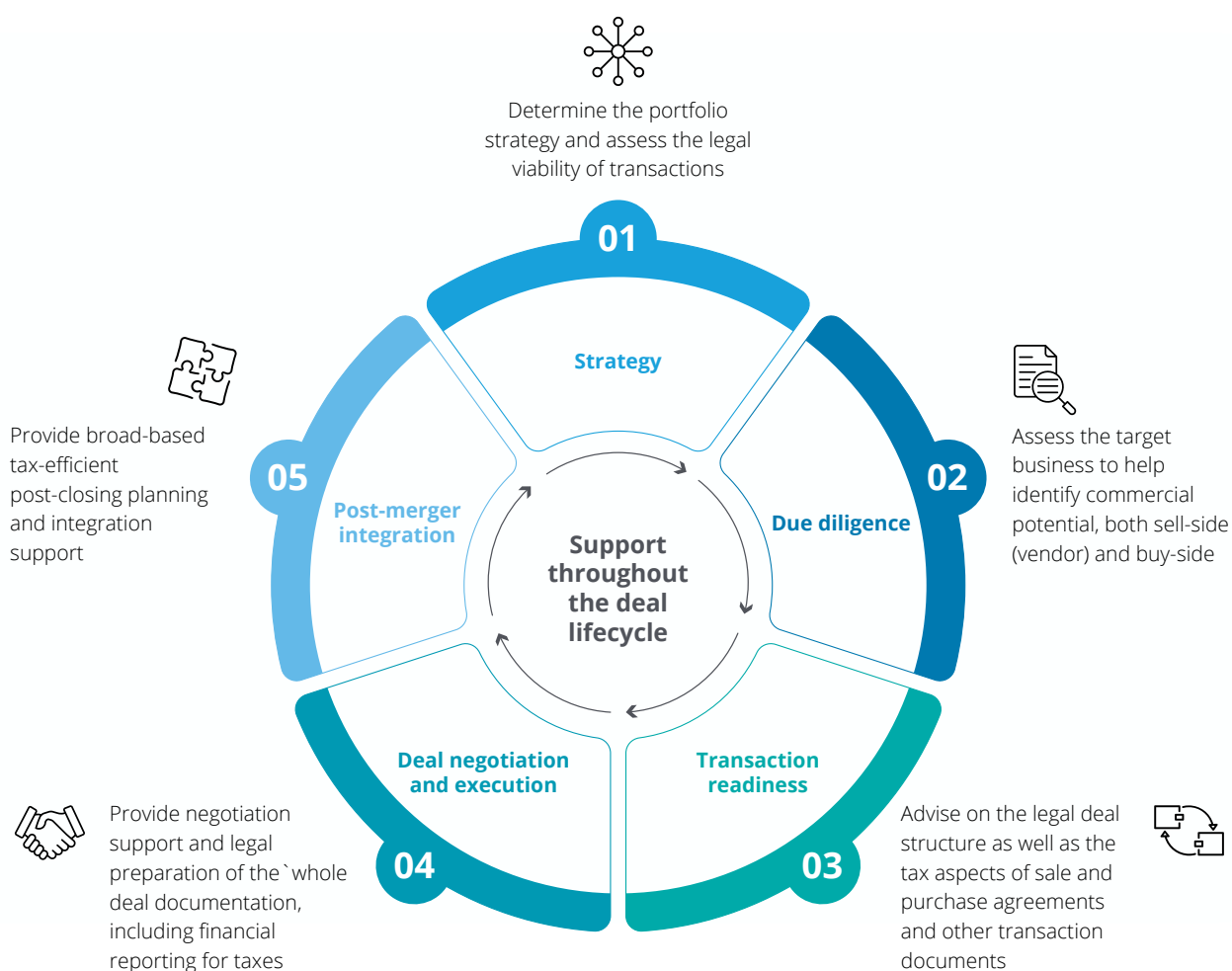


Bringing organisations together through mergers and acquisitions (M&A) or disengaging them through divestitures and separation can be complex, and the tax implications significant.

Deloitte Ghana's suite of M&A tax services are focused on helping you manage risks, increase efficiency and create value for profitable growth.

The M&A Lifecycle | Alongside you from acquisition to integration

Our clients benefit from field-experienced practitioners with specialized tax knowledge so that we can provide services in a risk-intelligent, integrated approach.



Pre-closing

M&A Tax Due Diligence



Sell-side tax due diligence:

Sell-side due diligence helps sellers to analyze potential tax issues before going to the market. This focuses on assisting sellers get the best value on the deal.

Buy side tax due diligence:

Assists the buyer maximize return on the deal. Focuses on evaluation of target tax risks/benefits to help the buyer make an informed decision.

Our services include:

- Corporate income tax review;
- Value Added Tax review;
- Transfer Pricing review;
- Withholding tax compliance review;
- Employee income tax review; and
- Any other applicable tax type.



M&A Tax Structuring

We will consider and advise you on the appropriate structure and the tax implications thereon, for your potential acquisition or divestiture.

A clear understanding of the corporate structure and how the company conducts its business can impact tax compliance. Our objective will be to assist you minimize any adverse impact.

Our services include:

- Advising purchasers on the tax structure for an acquisition; and
- Advising sellers on the optimal tax structure for a divestiture.

Transaction closing

SPA & Model Review



We will review certain sections of drafts of the SPA & model for acquisition of the target. For each draft of the SPA that we review, we will communicate to you our comments and suggestions on the tax aspects of the SPA. Also, we will review the financial model to assess the tax underlying assumptions.

Our services include:

- A review (from a tax perspective) of the SPA in connection with the transaction to ensure that it is consistent with the tax advice provided during the due diligence exercise
- Such review shall include analyzing and commenting on tax definitions, warranties & indemnities, tax covenant, and potential tax related disclosures.



Post-closing

Post-Merger Integration

Provide guidance and recommendations with respect to the integration of the target company's tax function and compliance requirements into the buyer's organization

Our services include:

- Assist with tax rate benefits by providing recommendations to remediate identified due diligence exposures;
- Advice with respect to utilization of tax credits and incentives and overall tax compliance;
- Prepare and assist with voluntary disclosure filings;
- Identify and evaluate tax planning opportunities and considerations;
- Assist with tax audits of pre-closing years;
- Assistance in implementing the acquisition tax structure and;
- Advice with respect to utilization of tax credits and incentives and overall tax compliance, process.



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