

Debt Refunding

- Means that existing debt is replaced with new issue of debt – hopefully at a lower interest rate
 - Bonds traded on the open market can be repurchased at the going market rate
 - Example in text (p. 245-248) shows there is no real economic gain or loss from refunding debt
 - However, there may be a “book” gain or loss: difference between book value and price paid to retire old bonds
 - Existing debt may have a “call feature” that lets the government repay face value early (but several years after original issue date)
 - Bonds without a call feature that are not actively traded are more challenging – this is the situation that leads to use of “in-substance defeasance”

Refunding International Debt H

Sabine Zange



Refunding International Debt H:

Refunding Foreign Obligations--British Debt United States. Congress. House. Committee on Ways and Means, 1923

Public Affairs Information Service Bulletin ,1922 **The Long Shadow of Default** David James Gill, 2022-10-25

Rethinking the causes and consequences of Britain's default on its First World War debts to the United States of America The Long Shadow of Default focuses on an important but neglected example of sovereign default between two of the wealthiest and most powerful democracies in modern history The United Kingdom accrued considerable financial debts to the United States during and immediately after the First World War In 1934 the British government unilaterally suspended payment on these debts This book examines why the United Kingdom was one of the last major powers to default on its war debts to the United States and how these outstanding obligations affected political and economic relations between both governments The British government's unpaid debts cast a surprisingly long shadow over policymaking on both sides of the Atlantic Memories of British default would limit transatlantic cooperation before and after the Second World War inform Congressional debates about the economic difficulties of the 1970s and generate legal challenges for both governments up until the 1990s More than a century later the United Kingdom's war debts to the United States remain unpaid and outstanding David James Gill provides one of the most detailed historical analyses of any sovereign default He brings attention to an often neglected episode in international history to inform, refine and sometimes challenge the wider study of sovereign default

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Session--72d Congress, 2d Session, Dec. 2, 1895-March 4, 1933 United States. Superintendent of Documents, 1924

Poor's Manual of the Railroads of the United States ,1897 *The American Journal of International Law* ,1923 Vols for 1970-73 include American Society of International Law Proceedings no 64-67 Congressional Record United States. Congress, 2003 Commercial & Financial Chronicle, Bankers Gazette, Commercial Times, Railway Monitor and Insurance Journal ,1900 *Index of Congressional Committee Hearings* United States. Congress. House. Library, 1937 **Handbook of Development Economics** Hollis Burnley Chenery, T.N. Srinivasan, 1988 Handbooks of development economics edit Chenery v 1 **Relationship of Toll Facilities to the Federal-aid Highway Program** United States. Congress. House.

Committee on Public Works. Special Subcommittee on the Federal-Aid Highway Program, 1966

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