

WHY NOT DISCOVER BUSINESS IN IRELAND?



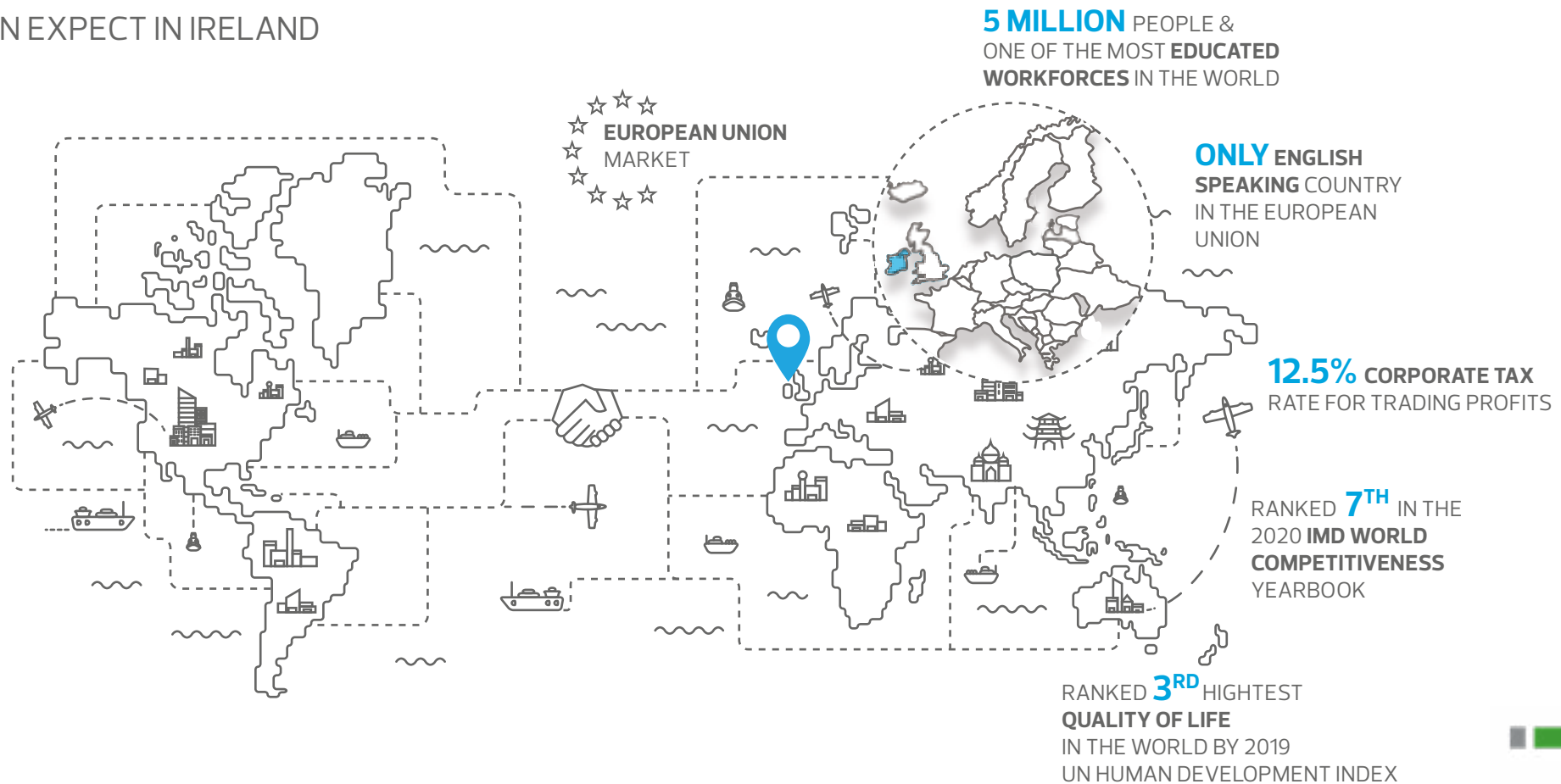
Opportunities in Ireland for expanding companies

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



IRELAND – A SECURE AND EFFICIENT LOCATION FOR FOREIGN DIRECT INVESTMENT

FAST FACTS ABOUT WHAT YOU CAN EXPECT IN IRELAND



IRELAND

WHY IRELAND IS A PERFECT PLACE FOR INVESTMENT AND BUSINESS DEVELOPMENT



QUALIFIED STAFF

70,000 UNIVERSITY GRADUATES PER YEAR



AVAILABILITY OF NEW OFFICE INFRASTRUCTURE AT GOOD VALUE

APPROX. 500,000 SQ M OF OFFICE SPACE UNDER CONSTRUCTION



SIGNIFICANT CONNECTIONS TO THE WORLD

DUBLIN IS A HUB FOR FLIGHTS FROM THE EU INTO THE USA



FINANCIAL SUPPORT

1ST IN THE WORLD FOR INVESTMENT INCENTIVES *



RESEARCH & DEVELOPMENT

6.25% TAX RATE ON PROFITS FROM INTELLECTUAL PROPERTY DEVELOPED IN IRELAND



STABLE MACROECONOMIC SITUATION

COMPETITIVE, SECURE AND PRO-BUSINESS COUNTRY

CITIZENS AND ENTREPRENEURS FROM EUROPEAN ECONOMIC AREA **DO NOT REQUIRE A PERMIT** TO PURCHASE REAL ESTATE IN IRELAND



FREEDOM OF BUSINESS ACTIVITY FOR CITIZENS OF EUROPEAN UNION MEMBER STATES, NORWAY, ICELAND, LIECHTENSTEIN, AND COUNTRIES HOLDING AGREEMENTS WITH THE EU SUCH AS THE UK

IRELAND OFFERS MANY **INCENTIVES TO ATTRACT FOREIGN INVESTMENT** AND ENCOURAGE COMPANIES TO EXPAND OPERATIONS HERE



COMMON TRAVEL AREA

IRISH AND BRITISH CITIZENS ARE FREE TO MOVE, RESIDE AND WORK IN EITHER JURISDICTION

* idaireland.com/invest-in-ireland



SOME SECTORS THAT CALL IRELAND HOME

THINKING OF MOVING TO IRELAND? YOU WILL BE IN GOOD COMPANY

9 of the top 10 global
pharmaceutical
companies



9 of the top 10
software
companies



13 of the top 15
medical technology
companies



60% of leading
financial services
companies



9 of the top 15
internet
companies



All of the top 5
internet **search**
engines



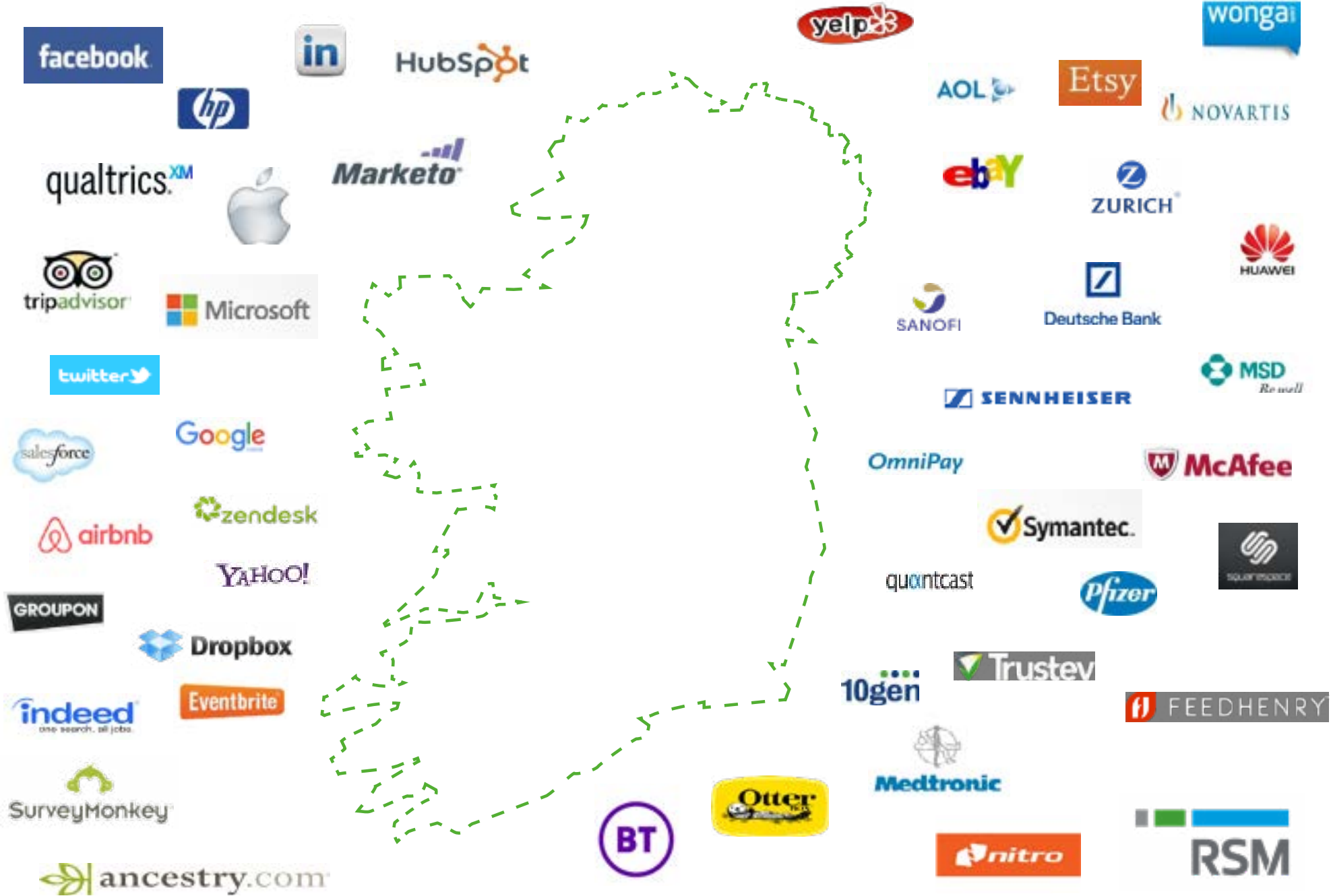
7 of the top 10
industrial automation
companies



3 of the top 6 **game**
publishers



GLOBAL COMPANIES IRELAND HAS WELCOMED



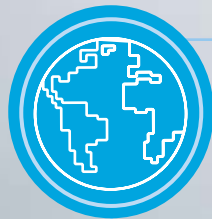
IRISH TAX REGIME

Here are some of the key features of our tax regime that make Ireland the perfect place for investment and business development. Our advisors would be happy to go through the finer details with you.



CORPORATE TAX REGIME

- 12.5% corporation tax rate.
- 3 year corporate tax holiday for small start up companies.
- No restriction on carrying forward tax losses.
- No exit tax on disposal for foreign shareholders.



INTERNATIONAL FOCUS

- Transparent and legislative-based regime.
- OECD compliant transfer pricing rules.
- Tax treaties with 72 countries, 70 of which are in effect.
- Early adoptor of BEPS initiatives.



INNOVATION INCENTIVES

- 25% R&D tax credit effective tax relief of 37.5%.
- 6.25% corporate tax rate for profits from IP developed in Ireland.
- IP Capital allowances including licenses in respect of intangible assets.
- No stamp duty / transfer tax on Intellectual Property.



INDIRECT & TRANSACTION TAXES

- EU VAT system.
- No customs duties on Irish goods and their importation into other parts of the EU; No thin capitalisation.
- No stamp duty or capital duty on incorporation.

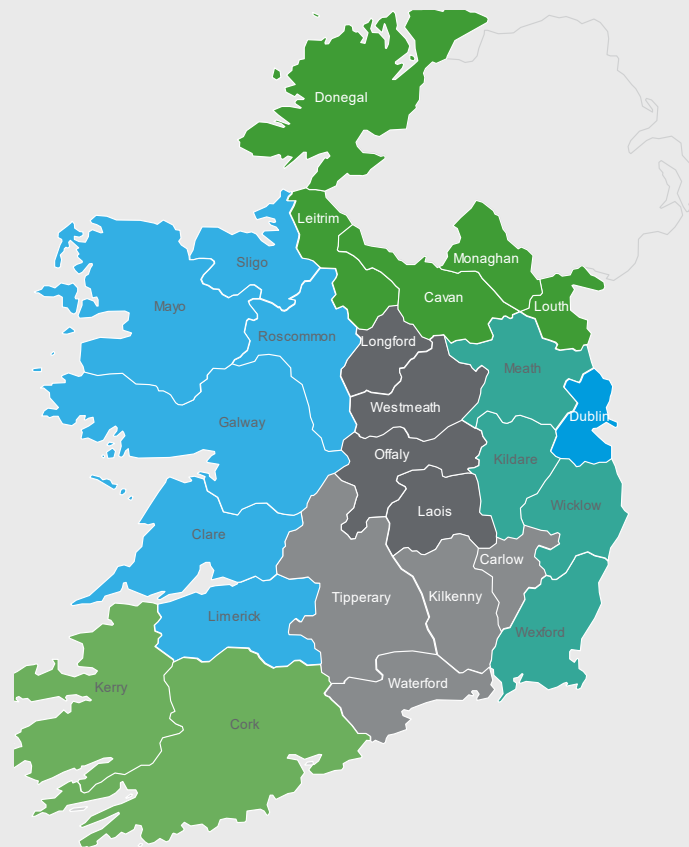




WHERE COULD YOU MOVE TO IN IRELAND?

Ireland has undertaken a significant programme of investment in communications and technology infrastructure, third-level institution linkages, property developments and transportation networks to drive the growth of industry hot spots throughout Ireland. Existing clusters in Medical Technology, Financial Services, Pharmaceuticals and Internet, amongst others, are already thriving as a result.

Ireland has a long established reputation for attracting large multinationals and High Growth Companies. Since 2010, over 250 high growth global companies have chosen to establish operations in Ireland, working alongside IDA Ireland.



SOURCE: [HTTPS://WWW.IDAIRELAND.COM/DOING-BUSINESS-HERE](https://www.idaireland.com/doing-business-here)

- Dublin** – Ireland's capital hosts internationally renowned clusters of Technology and Financial Services companies. The city boasts a large young talent base, excellent educational facilities and, above all, offers a great place to live.
- South West** – With global names such as Apple, Pfizer and Amazon, the South West of Ireland has developed into a thriving hub, home to 158 multinational companies, which employ 30,419 people directly.
- Mid East** – This highly attractive investment location has a strong, vibrant ecosystem of both indigenous and multinational companies operating across a diverse range of sectors.
- West** – Knowledge-intensive companies, such as global brands in Life Sciences, Software Development and Telecommunications are drawn to this area due to the skilled, multilingual workforce and local expertise in Business, Science, Engineering and Management.
- Midlands** – Located in the heart of Ireland, this thriving vibrant region offers an attractive cluster of LifeSciences, Technology and Global Business Services companies, including Medtronic, Ericsson and Teleflex to name a few.
- South East** – The South East is home to 76 multinational companies employing in excess of 15,500 people. The main clusters are Engineering, Financial Services, Technology and International Business Services.
- Border Area** – The Border Region is home to a diverse range of FDI companies. High value manufacturing, in Life Sciences and Engineering, along with International Services, Financial Services and Technology are the key sectors in which the FDI base operates.

HOW CAN WE HELP YOU?

WHAT WE CAN DO TO FACILITATE YOUR START IN IRELAND



RSM's Foreign Direct Investment team advises clients on the details of engaging in a successful expansion, relocation or consolidation of Irish and global operations. Our seasoned professionals guide business leaders through decision-making, prioritization and execution of a company's plans to land and expand in Ireland.

We take a phased approach to working with clients considering expansion into the Irish markets by focusing on strategic investment, acquisition planning, talent and resource considerations, and geopolitical changes.

From planning to implementation, our team can help business leaders with a variety of services, including:

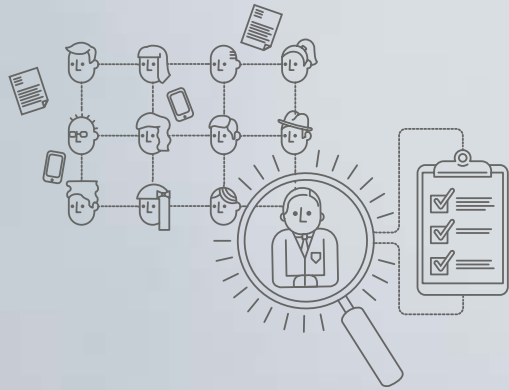
- Assessment of expansion strategy
- Business case and location study design
- Location studies
- Operating model design
- Application and infrastructure design
- Centralised project management and implementation

HOW CAN WE HELP ONCE YOU ARE SET UP?

TO SIMPLIFY YOUR DAILY OPERATIONS, WE OFFER A COMPREHENSIVE SERVICE



OUTSOURCING



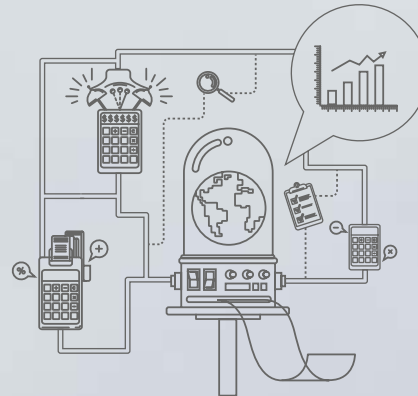
Payroll outsourcing:

- Registering employer and assisting employees with their registration with the social insurance system;
- Remuneration calculation for employees;
- Preparing reports – payroll, pay slips, summaries for bookkeeping entries and all other purposes;
- Calculation of social insurance contributions; and
- Managing employee net payroll payments and arranging tax and social security payments to the Revenue Commissioner.

Outsourced accounting services:

- Preparing and implementing the entity's accounting policies, including a corporate chart of accounts;
- Everyday bookkeeping in accordance with agreed standards;
- Preparing VAT statements and keeping VAT purchase and sales registers;
- Keeping records of fixed assets, equipment and intangible assets, as well as preparing a depreciation plan;
- Drafting annual statements under Irish GAAP or IFRS; and
- Preparing annual and interim financial statements according to established standards.

HUMAN RESOURCES



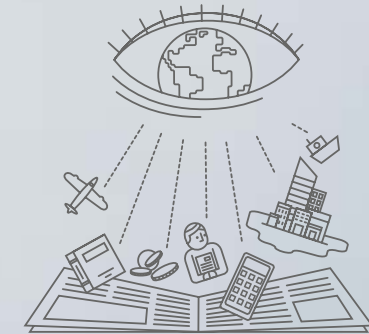
Human resources management:

- Developing a customised contract of employment;
- Developing a suite of customised employment policies and procedures;
- Providing HR and employment law advice;
- Providing HR template letters;
- Processing work permit applications; and
- Fully-managed recruitment services.

Interim resource solutions:

- Provision of dedicated staff on a full time basis to assist clients to overcome short term resource issues or project delivery;
- Support of your finance team in key areas; and
- Executive recruitment services.

TAX ADVISORY



Tax advisory services:

- Corporate tax compliance;
- Incentive schemes for management staff;
- Tax and fiscal inspections;
- Tax audit;
- Tax opinions;
- Tax planning;
- Tax services for expats;
- Transfer pricing; and
- VAT compliance.

You can focus on boosting profits!

DO IT NOW – ESTABLISH YOUR NEW EUROPEAN BASE IN IRELAND

- Access to the European Union single market.
- Collaboration with world class academic institutions in a dynamic research and development sector.
- Pro-business, low-tax business environment.
- Highly educated workforce with high-level skills and experience in operating multinational facilities.
- Access to support when establishing your business from local state agencies.

Establish your Irish operations in approximately 1 week with our support.



GET IN TOUCH WITH OUR EXPERTS – FDIreland@rsmireland.ie



John Glennon
Managing Partner



Niall May
Audit and Advisory Partner



Aidan Byrne
International Tax Partner



Paddy Stapleton
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Resourcing Solutions Director

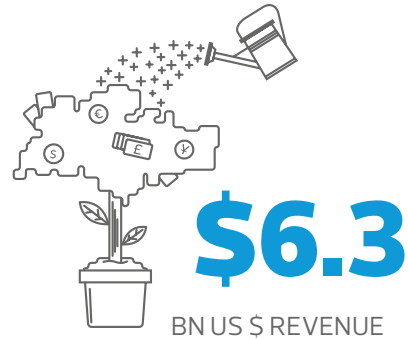


Warren Keogh
Outsourcing Director

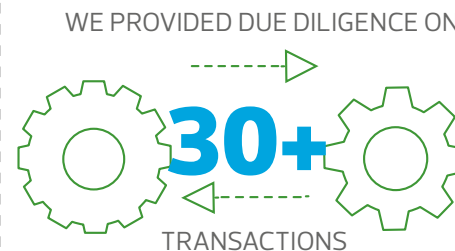
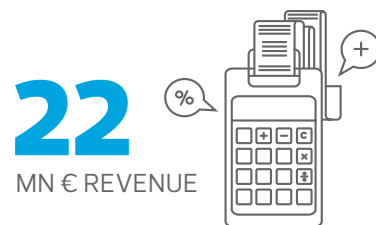
Just email
with your
enquiry and
we will put
you in touch
with the best
RSM expert
to help you.

WHO ARE WE?

RSM – The leading network of advisory and auditing companies



RSM IRELAND – Transactions, financial audit, tax consultancy, accounting, HR & Payroll, IT consultancy



SHOULD YOU HAVE ANY QUESTIONS, PLEASE CONTACT US.

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