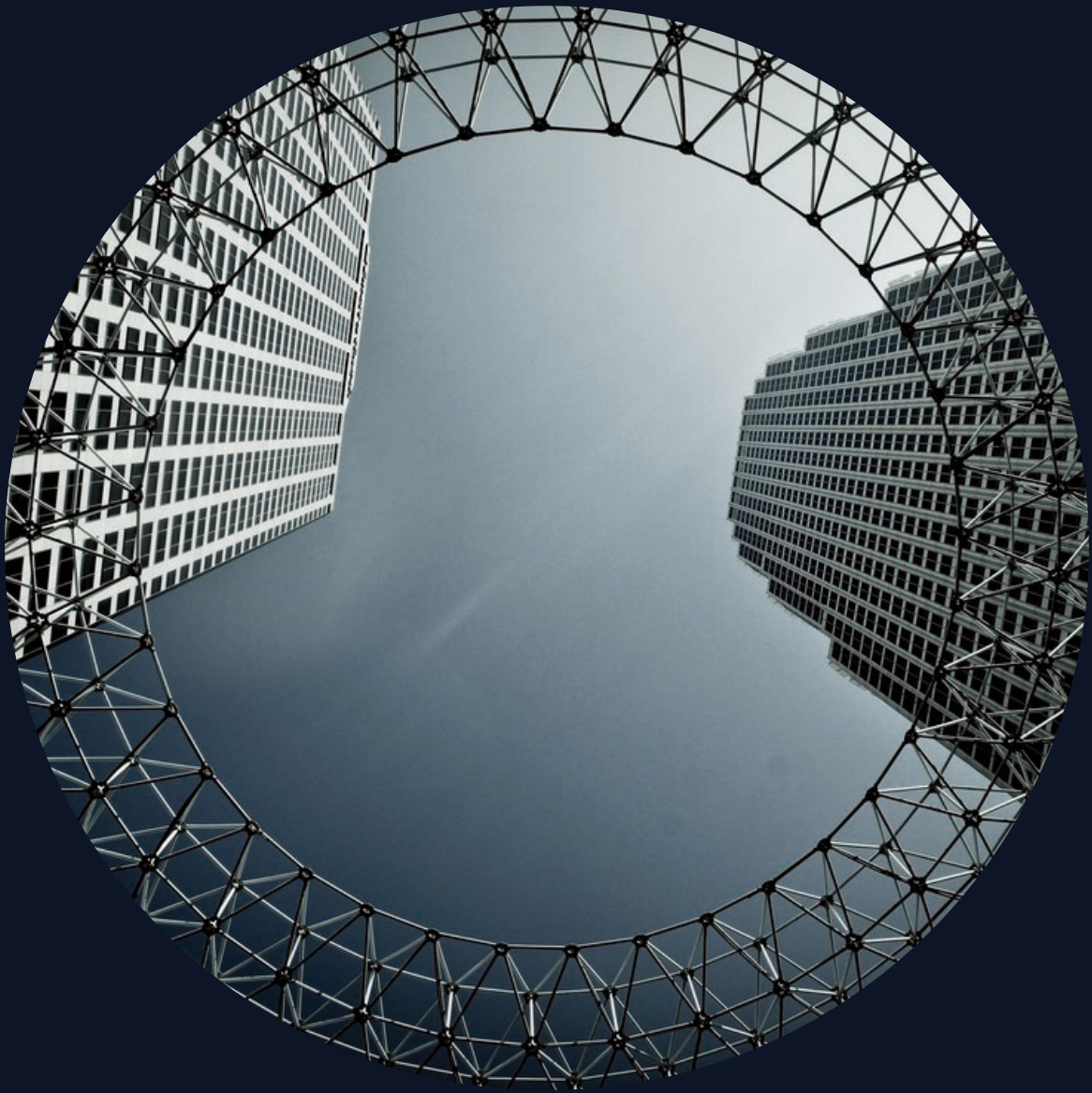


Ogier in Ireland
Investment Funds



Ogier

"High-quality
team with deep
industry
knowledge."

Legal 500 EMEA 2026

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What we do

Cutting through the complexity of funds with precision and clarity.

Ogier is a full service legal and professional services firm with particular expertise in financial services and investment funds.

At Ogier, we understand the intricacies of the funds sector. Our responsive, partner-led legal team in Ireland combines domestic insight with European and global perspectives, providing commercially driven, solutions-based advice across the fund life cycle.

Our deep bench of funds expertise enables us to provide integrated legal, regulatory and compliance solutions to our high profile, international client base. We advise on the full range of fund products. We provide structuring advice and assist with mergers and acquisitions of investment fund groups, service providers and other financial services.

Market-leading experience

Our lawyers have substantial experience working with clients across a wide variety of sectors, including private credit, debt, private equity, ETFs, UCITS, alternatives, infrastructure, real estate, healthcare, energy, technology - and across the full spectrum of fund strategies.

We assist investment managers and promoters in delivering and maintaining their global investment strategies through Irish fund structures.

Our dedicated experts cut through the complexity of funds with precision and clarity, providing personalised services that align with your goals.

We draw on the market-leading expertise of our funds teams across our global network of offices, providing clients with seamless support on the six laws of BVI, Cayman Islands, Guernsey, Ireland, Jersey and Luxembourg. We also have experts in Dubai and Hong Kong, and unmatched insights into Asia through our Beijing, Shanghai, Singapore and Tokyo offices.

Our clients benefit from the expertise of our Tax, Structured Finance, Fund Finance, Regulatory and Listings Agency teams, and we work closely with Ogier Global's corporate and fiduciary professionals to support clients with the administration and servicing of funds and downstream structures. Our team is well placed to deliver integrated solutions.

We develop relationships with our clients to understand their business needs and drive transactions to achieve the desired results.

Our objectives include helping our clients deliver their investment strategies through Irish fund structures cost effectively and efficiently, and assisting throughout the life cycle of a fund. We work with all parties involved, remaining firmly client centric. We understand the need to limit and manage risk for our clients and we work to facilitate those aims. We also support our clients with in house training, seminars and briefings and firmwide we use technology to offer streamlined solutions.

Our services

Concise and commercial, we tailor our approach to align with the individual needs of clients.

We are known in the sector for our responsiveness and transparency, as well as our clear and consistent advice. We manage every detail with precision.

We don't over-complicate matters or put ourselves in the middle of a transaction. Our focus is on ensuring the Irish aspect of your structure remains straightforward, with expert advice delivered in an efficient and cost effective way.

Our client-focused service delivery is marked out by the availability and visibility of our senior team, and our multi-disciplinary approach provides clients with advice covering every fund life cycle event.

Fund structuring and formation

We have in-depth expertise in the structuring and establishment of investment funds of all types, including:

- undertaking for collective investment in transferable securities (**UCITS**)
- alternative investment funds (**AIF**)
- exchange traded funds (**ETFs**)
- money market funds (**MMFs**)
- qualifying investor AIF (**QIAIF**)
- retail investor AIF (**RIAIF**)
- European long-term investment funds (**ELTIF**)
- private credit
- private equity
- hedge funds
- index trackers
- equity/fixed income
- real estate, infrastructure and energy funds
- trade finance funds
- pharmaceutical and music royalty funds
- alternatives
- open-ended funds
- closed-ended funds
- fund of funds and master feeder funds
- sustainable investing and impact funds

We advise clients on the full spectrum of Irish fund structures, including:

- investment companies/variable capital companies
- Irish collective asset-management vehicles (**ICAV**)
- unit trusts
- investment limited partnerships (**ILP**)
- common contractual funds (**CCFs**)

We are positioned to support international clients who are distributing into the EU or require an EU product for global investors. We can assist in replicating Cayman structures and helping to build out hybrid and multi-jurisdictional funds offerings.

Why Ireland for investment funds?

A leading global fund domicile for over three decades.

In 2024, Irish-domiciled funds surpassed €5 trillion in net assets, with net sales of €403 billion.

For more than 30 years, Ireland has been a global hub for fund and asset management, used by investment managers globally to scale and distribute their investment products across Europe and beyond. Recognised as a strategic jurisdiction by the world's leading players, Ireland offers a robust platform for fund structuring and cross-border growth.

At Ogier we are at the forefront of the industry and offer a full suite of locally domiciled solutions and services as a gateway for your funds to Europe and beyond.

Home to over 20,000 industry professionals, Ireland is renowned for its deep expertise across all facets of fund servicing, including administration, transfer agency, depositary, legal, tax, audit, listing, compliance and advisory support.

Ireland: a leading global funds hub

Ireland is the third largest global investment fund centre and the second largest in Europe. Ireland is widely expected to be the largest fund domicile in Europe by 2030, if not before.

- Irish-domiciled funds reached €5 trillion in assets under management (**AUM**) in 2024, alongside €403 billion in net sales

- Ireland is the fastest growing major European fund domicile with 22% increase in Irish domiciled fund AUM in 2024 (with 58% of that increase attributable to UCITS and 42% of that increase attributable to AIFs)
- ranked third in the euro area and fourth globally for competitiveness, Ireland combines economic strength with investor appeal
- the country boasts Europe's highest proportion of adults with a third-level qualification (55%), and ranks third globally
- Ireland offers an open, internationally recognised and tax-efficient environment, with the OECD's lowest headline corporate tax rate and tax treaties in place with 75 countries
- A leader in the European ETF space, Ireland accounts for roughly 73% of all European ETF assets
- as a committed EU member, Ireland ensures full access to the European single market, and uniquely, it is the only English-speaking common law jurisdiction in the Eurozone
- with a gateway to 500 million consumers, Ireland offers a strategic base for pan-European operations
- over 430 financial services firms operate in Ireland, including 17 of the world's top 20 institutions, across sectors such as asset management, fund administration and aviation finance.

Innovation and expertise

Ireland offers a comprehensive range of fund solutions, from traditional long-only strategies to sophisticated alternatives. It was the first jurisdiction to introduce a tailored regulatory regime for alternative investment funds and remains a leader in this space. The industry is recognised for its ongoing innovation and ability to meet the complex needs of global asset managers. Ireland's growing fintech ecosystem enhances operational efficiency and regulatory responsiveness, leveraging the country's status as a fund domicile and a global technology hub.

Trusted regulatory environment

Ireland's regulatory framework is built on transparency, investor protection and robust supervision. The Central Bank of Ireland is known for its prudent regulatory approach, including clear rules on risk management and disclosure. Independent oversight of fund administration and depositary functions ensures integrity.

At Ogier in Ireland we play an active role in shaping Irish and EU-wide funds regulation through our leadership roles with key industry bodies including Irish Funds, EFAMA and ISDA.

Efficient and transparent tax regime

Ireland combines openness and predictability with international compliance. It has one of the lowest corporate tax rates in the OECD and maintains tax treaties with 75 countries. Irish regulated funds benefit from tax exemptions on income and gains, with no taxes on NAV, issuance, transfer, or redemption of units for non-resident investors, except in limited cases involving Irish real estate. VAT exemptions apply to core fund services, with potential offsets for other services depending on VAT recovery.

Skilled talent pool

Ireland's funds industry is supported by a deep bench of over 20,000 professionals across 195 firms, bringing expertise in asset management, administration, technology, compliance, legal, audit and consultancy. The highly educated workforce is instrumental in delivering tailored solutions and driving product innovation across the full spectrum of investment strategies.

Comprehensive capabilities and global reach

Ireland's agility supports fast market entry across traditional, alternative, passive, active, and illiquid asset classes. Irish fund structures serve a diverse client base spanning 90 countries and benefit from one of the world's most extensive tax treaty networks.

Ireland is at the forefront of product innovation, for example, the Irish Investment Limited Partnership (**ILP**) is a common law, regulated partnership structure specifically designed for investment funds. Its unique appeal lies in being an AIFMD-compliant, EU domiciled common law partnership.

Ireland has established a successful European Long Term Investment Fund (**ELTIF**) regime, facilitating the raising and channelling of capital towards long term investments for the benefit of businesses, investors and the wider economy.

Recognised international centre

Irish funds are distributed in over 90 countries worldwide, with over 1,000 global fund promoters choosing Ireland for fund domiciliation or servicing.

Euronext Dublin leads globally in investment fund listings. As a fully integrated member of the EU, Eurozone, OECD, FATF and IOSCO, openness, transparency and regulation are the pillars of the industry.

Ireland leads the global industry in compliance with internationally agreed tax standards, further evidenced by volunteering for a peer review by the G20 and OECD countries. Ireland cooperates with all EU states on the basis of the European directives and the Central Bank of Ireland has signed Memoranda of Understanding with more than 40 countries including China, Dubai, France, Hong Kong, Isle of Man, Germany, Japan, Jersey, Malaysia, South Africa, Switzerland, Taiwan, the United Kingdom and the USA.

Alternative Investment Funds (AIFs)

Irish AIFs provide access to a broad spectrum of investment strategies within a well-established regulatory and tax environment. The Irish funds ecosystem offers the structuring knowledge, operational expertise and market reach required to support successful fund launches and ongoing management.

Why choose an Irish AIF?

- over 30 years of experience as a leading funds centre
- proven capability in supporting diverse strategies and pioneering new fund structures, services, and technologies
- seamless distribution through the EU passport and strong global recognition of Irish fund vehicles
- a transparent, practical and efficient regulatory framework backed by clear timelines and proactive government support for the sector

UCITS in Ireland

Ireland is a leading centre for UCITS, offering a globally recognised platform supported by a robust regulatory, tax and servicing framework.

For over three decades, managers have used Ireland both to establish UCITS management companies and to launch UCITS funds for international distribution.

Our fund support services

Fund administration

We act as an independent third-party administrator, offering innovative, bespoke and cost-effective services to our fund clients. Our team services all fund types, across a variety of asset classes including private equity, real estate, hedge, fund of funds, real assets, venture capital, fund of hedge and hybrid.

Corporate support services

We provide comprehensive corporate support services including company secretarial, registered office address, corporate returns, statutory book maintenance, record keeping and transaction documentation execution services.

Our corporate support services team also prepare management accounts, statutory financial statements, VAT calculations and filings and regulatory returns.

Fund finance

Our investment funds lawyers work closely with our fund finance specialists in Ireland, and globally, offering expertise on the full range of fund finance transactions, including subscription and capital call facilities, NAV and hybrid cell facilities, GP and management lines of credit, and fund of fund facilities.

Tax

Our Tax team work alongside our funds experts to support financial institutions, funds and asset managers. We advise clients across sectors on a full range of tax advisory and compliance services. Our tax services include transaction

tax structuring and due diligence and outsourced tax compliance across business tax, income tax, indirect and transfer taxes.

Our experienced team regularly acts for banks, financial institutions, funds and sponsors. The diverse nature of our practice provides us with a valuable insight and understanding of the funds market and the legal and commercial issues relevant to borrowers and lenders alike. Our fund finance experts in Ireland work closely with our experts in Cayman and Luxembourg, advising on structures that include Cayman Islands, Luxembourg and Irish vehicles.

Structured finance

Our structured finance specialists in Ireland frequently work alongside our investment funds team, providing clients with tax efficient SPVs (s.110s) established by promoters either as downstream or upstream structures.

Main benefits of establishing SPVs in Ireland:

- leading EU jurisdiction for SPV establishment
- OECD/EU jurisdiction with broad double tax treaty network
- common law legal system, similar to the UK and US
- favourable tax regime resulting in no tax leakage
- cost effective services including:
 - no requirement for minimum retained profit
 - competitive legal, tax, corporate administration and audit fees



"Very experienced, efficient and effective team."

Legal 500 EMEA 2026



"Ogier have an in-depth knowledge of the industry and their advice and guidance provide significant value to clients in their decision making. Ogier is easy to deal with and provides good access to partners. Good response times and high-quality outputs."

Legal 500 EMEA 2026



Offshore Firm of the Year
Chambers Europe Awards
2025



"Highly personal and hungry to support and develop collaborative ties."

Legal 500 EMEA 2026



"Oisín McClenaghan is a well-recognised Irish funds expert who genuinely wants to understand his clients' businesses and is willing to explore ideas and new approaches."

Legal 500 EMEA 2026

Regulatory

Ogier's legal Regulatory services team partners with clients and colleagues to provide solutions to complex regulatory issues and obligations. We help clients build compliance programmes, manage issues as they arise and investigate or litigate any unresolved breaches. The team assists with licensing requirements, change of control, anti-money laundering/counter-terrorist financing/financial sanctions advice in addition to regulatory training and provision of Money Laundering Reporting Officers.

Debt Capital Markets

Our multi-jurisdictional teams work seamlessly with our legal colleagues on all forms of debt capital market transactions.

We work with investors, corporates and financial institutions to manage the complexity of modern debt capital markets while addressing the clients' unique needs.

Listings

Ogier in Ireland is an authorised listing agent for Euronext Dublin with expertise listing on both the Global Exchange Market and the Regulated Market.

For Regulated Market listings, which require compliance with the Prospectus Regulation, our team are well placed to manage the approval process with the Central Bank of Ireland. In addition, the team can assist with listings on the Vienna Stock Exchange.

Funds disputes

When funds disputes arise, they are often complex and high value. You need advisers who understand the often highly technical and nuanced legislation in their jurisdictions inside out.

We have advised clients through every conceivable market condition and, working with our Dispute Resolution specialists, we have advised on disputes relating to failures by funds to operate their redemption mechanisms in accordance with agreed terms, as well as breach of contract claims, valuations disputes, minority shareholder issues and matters relating to insolvency.

Private equity and venture capital

Ogier understands the legal and administrative issues that arise across the full private equity and venture capital life cycle.

We provide a full service offering to sponsors, their advisers and intermediary law firms, advising on private equity and venture capital fund formation, capital raising, subsequent closings, financings, downstream transactions and wind down.

Whether we are advising the world's largest private equity firms or start-up sponsors launching their first fund structure, we pride ourselves on delivering technical expertise and commercial solutions.

Key contacts



Oisín McClenaghan

Partner
+353 1 232 0286
oisin.mcclenaghan@ogier.com

Oisín McClenaghan is a partner and leads Ogier's Investment Funds team in Dublin. He advises leading financial institutions, asset managers and investment banks on structuring, establishing and marketing Irish investment vehicles, including UCITS and AIFs. With over 18 years' experience in financial services law, Oisín is an expert in the legal and regulatory aspects of launching and operating investment funds in Ireland. He is a member and former chair of the Irish Funds Legal and Regulatory Working Group and is a regular contributor to industry publications and events.



Jennifer Dobbyn

Partner
+353 1 584 6322
jennifer.dobbyn@ogier.com

Jennifer is a partner in Ogier's Investment Funds team in Dublin. She advises asset managers and financial institutions on the establishment and ongoing operation of UCITS and AIFs across a broad range of asset classes and structures (including ICAVs and ILPs). She also advises on the establishment, ongoing operation and regulation of AIFMs and UCITS management companies. Jennifer has particular expertise in the area of fund finance. She is a member of the Irish Funds Legal and Regulatory Working Group and a member of the Irish Chapter of 100 Women in Finance. Before joining Ogier, Jennifer worked in another leading international law firm in Dublin for more than 11 years.



Simon Keogh

Senior Associate
+353 1 5846341
simon.keogh@ogier.com

Simon is a senior associate in Ogier's Investment Funds team in Ireland. He specialises in the structuring, establishment and ongoing operation of a wide range of Irish-domiciled regulated fund structures - including UCITS, AIFs, ICAVs, PLCs and unit trusts - for asset managers, investment firms and financial institutions. Simon advises on all legal and regulatory aspects concerning investment funds and management companies (AIFMs and UCITS), including regulatory clearance applications and compliance with the SFDR regime. Before joining Ogier, Simon worked in a top-tier Dublin Funds team and undertook a client secondment at a leading global asset manager. He is an active member of Irish Funds, basis.point and EFAMA.



Richard Kelly

Partner
+353 163 23117
richard.kelly@ogier.com

Richard advises international and domestic clients on all aspects of structured finance, CLO, ABS and other structured products. Richard also advises on debt capital markets, derivatives, repo, securities lending, prime brokerage and crypto trading transactions.



Eoin Hamill

Partner
+353 1 232 0289
eoin.hamill@ogier.com

Eoin advises issuers, arrangers and managers on a broad range of securitisation structures across a number of asset classes including commercial mortgages, residential mortgages, auto loans, CLOs and non-performing loans. In addition to a focus on advising securitisation issuers, Eoin has worked on a variety of real estate financing structures including loan-on-loan transactions, repos and development finance facilities.



Laura Holtham

Partner
+353 1 584 6761
laura.holtham@ogier.com

Laura advises financial institutions, non-bank lenders, investors and borrowers on a wide range of local and international transactions. She has particular expertise in fund finance, secured lending, structured finance including trade receivables and invoice discounting transactions, capital markets and derivatives. She is a member of the the Irish Chapter of 100 Women in Finance.



John Perry

Tax Partner
+353 1 584 6760
john.perry@ogier.com

John is a tax partner at Ogier in Ireland, leading the firm's tax practice with specialisms in investment management, structured finance and aviation. A Fellow Chartered Accountant and Chartered Tax Adviser, John holds an MSc in Aviation Finance from University College Dublin and has experience as a tax partner at a Big 4 firm in Ireland. He is an assistant professor at Dublin City University, a member of the Adjunct Faculty at UCD and regularly contributes to publications and industry bodies, including Irish Funds and ISTAT.



Jeff Pamplin

Head of Fund Administration, Ireland
+35315741390
jeff.pamplin@ogier.com

Jeff is head of Fund Administration in Ireland for Ogier Global. With extensive experience in the funds industry at C-suite and Board level for established blue chip funds firms, Jeff is a driven leader and motivator, skilled at talent management and team development. He recently served as Global Head of Operations for a leading group, part of the Executive Committee, responsible for strategic development, business operations and liaising with private equity owners. This leadership role included managing fund administration, corporate services and financial services, with a focus on both current and future service delivery solutions.



Margot Carty

Listing Director
+353 1 632 3115
margot.carty@ogier.com

Margot has over 20 years' experience providing listing agent services for debt instruments (such as CLOs, ABS, securitisations, corporate bonds, EMTN, Covered Bonds, ETP and ETC programmes) and investment funds, including ETFs. She handles listing applications across exchanges in Ireland, Luxembourg, Vienna, London, the Channel Islands and the Cayman Islands. Margot advises issuers, arrangers and legal advisers on all aspects of stock exchange listings, from venue selection and application to ongoing compliance requirements.



Dave Nolan

Counsel
+353 1 237 3085
dave.nolan@ogier.com

Dave specialises in regulatory risk management, regulatory investigations, regulatory enforcement and crisis management. With deep expertise in Irish and European regulatory law, he advises clients on licencing, compliance frameworks, enforcement and regulatory requirements across sectors including asset managers, investment firms and crypto service providers. Dave's combined experience in practice and industry allows him to offer clear, practical advice on complex regulatory transactions and cross-border matters.

Ogier | To the point.

Ogier is a professional services firm with the knowledge and expertise to handle the most demanding and complex transactions and provide expert, efficient and cost-effective services to all our clients.

We have three divisions:

Legal: Practical advice on BVI, Cayman, Guernsey, Irish, Jersey and Luxembourg law.

Corporate and Fiduciary: Corporate administration services with a strong reputation in governance and regulatory compliance.

Consulting: Independent guidance on regulatory compliance.

Core legal services

- Banking and Finance
- Corporate
- Dispute Resolution
- Investment Funds
- Private Wealth
- Regulatory
- Tax

Core corporate and fiduciary services

- Corporate Administration
- Debt Capital Markets
- Funds
- Investor Services
- Private Wealth
- Real Estate

Core sector services

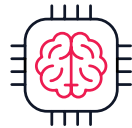
- Aviation and Marine
- Family Office
- Private Equity
- Real Estate
- Restructuring and Insolvency
- ESG
- Technology and Web3

1,300
Employees

130 40
Partners Directors

Investment in technology

Our continued investment in our people and technology is transforming the delivery of professional services to our global client network, from live client portals to digital contracts, digital collaboration areas and document compilation.



Sustainability

As an international firm, we support efforts to protect global and local ecosystems. We are continuously and actively reducing our global carbon emissions and environmental impact. We are embedding sustainability at every level.



Corporate Social Responsibility

We're committed to being a good corporate citizen and supporting causes that empower people and enable our communities to thrive. We achieve this through community partnerships, pro bono work and volunteering.



Innovation

Whether we're pioneering new ways to service clients or fostering a culture of continuous improvement, innovation is at the heart of everything we do. We are committed to providing a market-leading service that empowers clients.



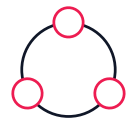
Client Centric

We understand what our clients need to succeed, and do everything to ensure they meet their goals as simply and effectively as possible.



Diversity, Equity and Inclusion

We believe in putting people first. As a global business we recognise diversity, equity and inclusion can be complex, challenging and nuanced. So we're meeting it with courage, drive and openness.



Best Offshore Law Firm
WealthBriefing European Awards 2025



Best Offshore Law Firm
HFM Asia Services Awards 2024



Best Law Firm
Fund Domicile Private Equity Wire European Awards 2024



Offshore Firm of the Year
The Lawyer European Awards 2024

Contacts

Beijing

Room 976
Level 9, Tower 2,
China Central Place
No. 79 Jianguo Road,
Chaoyang District
Beijing 100025
China
T +86 10 8509 8460
E beijing@ogier.com

British Virgin Islands

Ritter House
Wickhams Cay II
PO Box 3170
Road Town, Tortola
British Virgin Islands VG1110
T +1 284 852 7300
E bvi@ogier.com

Cayman Islands

89 Nexus Way
Camana Bay
Grand Cayman
Cayman Islands KY1-9009
T +1 345 949 9876
E cayman@ogier.com

Dubai

South Tower, 1003
Emirates Financial towers
DIFC
Dubai
T +971 4 450 1900
E dubai@ogier.com

Hong Kong

11th Floor Central Tower
28 Queen's Road Central
Central
Hong Kong
T +852 3656 6000
E hk@ogier.com

Guernsey

Redwood House
St Julian's Avenue
St Peter Port
Guernsey GY1 1WA
T +44 1481 721672
E gsy@ogier.com

Ireland

Percy Exchange
8 - 34 Percy Place
Dublin 4 Ireland D04 P5K3
T +353 1 639 3000
E ireland@ogier.com

Jersey

44 Esplanade
St Helier
Jersey JE4 9WG
Channel Islands
T +44 1534 514000
E jsy@ogier.com

London

4th Floor
3 St Helen's Place
London, EC3A 6AB
T +44 20 3830 8600
E london@ogier.com

Luxembourg Legal Services

2-4 rue Eugène Ruppert
PO Box 2078
L-1020 Luxembourg
T +352 2712 2000
E luxembourg@ogier.com

Luxembourg Corporate and Fund Services

2a rue Nicolas Bové
L-1253
Luxembourg
T +352 2712 2090
E luxembourg@ogierglobal.com

Shanghai

Unit 2068
Level 20
HKRI Center Tower 1
288 Shimen 1st Road
Jian'an District
Shanghai 200041
T +86 21 5116 9188
E shanghai@ogier.com

Singapore

63 Chulia St
#15-01
Singapore 049514.
T +65 6995 2200
E singapore@ogier.com

Tokyo

Holland Hills Mori Tower RoP
Suite 702
5-11-1
Toranomon
Minato-ku
Tokyo, 105-0001
Japan
T +81 3 6402 5635
E tokyo@ogier.com

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Consulting: independent guidance on sustainable investing, regulatory compliance and tech.

Our network of locations also includes Beijing, Dubai, Hong Kong, London, Shanghai, Singapore and Tokyo. Regulatory information can be found at ogier.com.

ogier.com