



Tax services in Ireland

Ogier advises clients across sectors on a full range of tax advisory and compliance services. Our tax services in Ireland include transaction tax structuring and due diligence and outsourced tax compliance across business tax, indirect and transfer taxes.

Ogier's Tax team works alongside its corporate, funds and banking and finance experts to support financial institutions, multinational corporates, funds and asset managers.

Why Ireland for financial services?

12.5%

Ireland's corporate tax rate



Wide WHT exemptions available



Extensive tax treaty network

- There is wide exemption to withholding taxes on dividends, interest and royalties.
- Ireland has a favourable tax regime which has contributed to establishing it as a tried and trusted domicile of choice for investment funds.
- Ireland has a favourable securitisation tax regime for entities known as Section 110 companies.
- The REIT is the internationally recognised collective investment structure for holding commercial and/or residential property.
- An R&D tax credit at 30% is available for all qualifying R&D expenditure on a net of grant basis.
- Capital allowances available on the acquisition of wide range of intangible assets and tangible assets such as aircraft.
- The supply of certain goods and services is exempt from VAT including most banking and insurance services.
- OECD BEPS compliant Knowledge Development Box
- Irish tax law facilitates most Islamic finance transactions, including ijara (leasing), takaful (insurance), re-takaful (reinsurance), murabaha and diminishing musharaka (credit arrangements), mudaraba and wakala (deposit arrangements) and sukuk.

Ogier's tax offering in Ireland

We advise international and domestic clients on all aspects of tax matters within the financial service industry with a specialisation in investment management, structured finance and aviation.

Our market-leading experience includes:

- Acting on behalf of a number of banks and asset managers as Irish tax counsel in respect of various ABS, CMBS and RMBS securitisations involving Irish SPVs
- Acting as Irish tax counsel for a number of CLO managers in respect of their Irish CLO issuance structures
- Advising a number of asset managers on the establishment of regulated fund platforms
- Advising a number of the world's largest asset managers on the tax consequences of establishing various infrastructure debt and credit fund SPVs, both as standalone vehicles and within broader regulated fund structures
- Advising an Irish non-bank lender on all aspects of the tax implications of its financing requirements
- Advising leading aircraft leasing platforms on the tax implications of transactions and ongoing compliance requirements

Our tax services include:



Structured finance
and securitisation



Aviation finance
and aircraft leasing



Corporate
reorganisation



Foreign direct
investment



Intellectual property



Investment funds



Mergers and
acquisitions



Indirect tax advice



Tax compliance

Key contacts



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