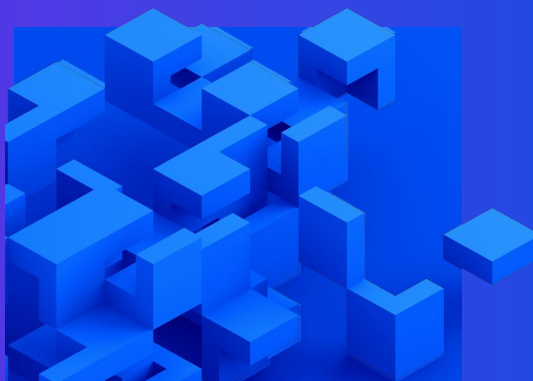


Restructuring - Groups

KPMG in the Crown Dependencies



Challenges your group may face

- A complex group structure can lead to significant additional costs and divert management time from revenue generating activities
- Unnecessary inter-group positions can result in trapped cash, solvency concerns and transfer pricing complications
- Documentation gaps can impact audits and due diligence readiness

How we can help

Our expert team can assist in optimising your group structure through:

- Careful planning and due diligence - discussion with key stakeholders/appointed advisers and a thorough assessment of all requirements on a jurisdiction-by-jurisdiction and entity-by-entity basis to identify risks and challenges to group simplification
- Step plan – we work with our colleagues across the wider KPMG business to devise a plan which sets out the key objectives and strategy for group simplification and which carefully considers the accounting, tax, legal and regulatory implications of each proposed step
- Business/asset transfers – we can assist you with the transfer of clients and/or assets from entities identified for elimination through the provision of advice on applicable pricing and tax treatment of transfers, contract and license reviews and production of transfer documents
- Merger, Strike off, Liquidation – we can identify the most appropriate mechanism for the elimination of redundant, duplicate and dormant entities and assist by providing advice and taking formal liquidator appointments where required
- Balance sheet simplification – we can assist with capital reductions and the reduction/elimination of intra-group positions through:
 - mapping of intra-group relationships
 - documentation of the type and terms of each position
 - determination of the correct accounting treatments
 - assessment of the recoverability of each intra-group position
 - review of management recharge calculations to ensure tax and regulatory efficiency, and compliance with transfer pricing rules

Benefits of optimising your group structure

Cost Savings:

reduce regulatory, administrative and compliance costs

Optimised Structure:

A streamlined, manageable group structure

Enhanced Efficiency:

Outsourced restructuring reduces burden on fee earners and BAU teams

Due Diligence Ready:

Comprehensive documentation for audits and future transactions

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“ KPMG in the Crown Dependencies has over 20 years of experience providing a full suite of restructuring services to clients in Jersey, Guernsey, and Isle of Man.”

Russell Kelly, Head of Advisory

kpmg.com/cds



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