KPMG Brexit Navigator

**Article 50 was triggered**
24 MONTHS TO GO

- Establish your Brexit committee
- Identify your opportunities and risks
- Create your Brexit strategy
- Pause! Check whether your business model still makes sense
- Plan your Brexit communications

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**DEC 2017**
16 MONTHS TO GO

**DECISION DEADLINE**
- Do you need more VAT & Customs warehousing?
- Assess costs of paying social security in UK for EU employees
- Should you manufacture footprint change?
- Assess impact of regulatory change on current and future business

**ACTIONS**
- How will changing regulations affect you?
- How are you responding?
- What impact will Brexit have on your UK presence?
- Establish or change a UK entity offering goods or services to EU EEA citizens?

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**JUNE 2018**
9 MONTHS TO GO

**DECISION DEADLINE**
- Assessed inventory impacts & the finance in place?
- Assessed social security costs
- Is your corporate structure right? Do you need more licensing?

**ACTIONS**
- Update global mobility for new social security rules and make changes if necessary to transplant UK employees to legal EU jurisdictions
- Adapt to requirements of new market regulations
- Implement new brand/customer propositions
- Review your supply chain plans
- Update your contracts
- Restructure data systems

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**DEC 2018**
3 MONTHS TO GO

**ACTIONS**
- Restructure holding company, establish subsidiaries and put financing in place
- Ensure employees have right to work in the UK

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**SEPT 2017**
18 MONTHS TO GO

**DECISION DEADLINE**
- Will you need EU or UK subsidiary or new licenses?
- Are you engaging with your people and supporting visa applications?
- Will you use an existing UK entity offering goods or services to EU EEA citizens?
- What impact will Brexit have on your UK customer costs and supply chain?
- Establish EU or UK subsidiary and seek regulatory approval in NI/UK or EU27 as relevant
- Is your data handling GDPR compliant?

**ACTIONS**
- Apply for regulatory licenses
- Take advantage of the Merger Directive
- Should your manufacturing footprint change?
- Assess costs of paying social security in the UK for Irish assignees
- Assess impact of regulatory change on current and future business

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**MAR 2018**
12 MONTHS TO GO

**DECISION DEADLINE**
- Will your ERP customs & VAT systems work?
- Do you need to hire for key roles?
- Can you take advantage of the Merger Directive?
- Do you need to change your contracts?
- Where does your customer/unit/customer data and Move EU/UK employees to Ireland?

**ACTIONS**
- Influence policy makers
- Commission new NI, UK and Customs warehousing
- Establish new NUUK subsidiary
- Begin transferring manufacturing
- Update working capital and cash management projections
- Apply to be an Authorised Economic Operator

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**SEPT 2018**
6 MONTHS TO GO

**DECISION DEADLINE**
- Do you need to move IP into or out of the UK?
- Do you need to move employees/customer data from the UK to the EU?
- Do you need more VAT & Customs warehousing?
- Does your current structure work post-Brexit?

**ACTIONS**
- Assess IP systems, existing VAT and VAT reporting processes
- Implement cross-border merger
- Implement new logistics plan
- Apply for new licences and ensure your IP
- Increase inventory

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Possible UK exit:
- Corporate Tax, Financial & Structure Impacts
- Immigration & People
- UK exit from EU R&D Funding Framework
- Brand, Customer & Identity Impact

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Meet our Brexit Team (cont.)

**Supply Chain, Transformation, VAT and Customs**

Owen Lewis is a partner in our Management Consulting team with over 10 years’ experience at Toyota and can assist businesses with Brexit related supply chain issues and transformation projects.

Fionn Uíbh Eachach has extensive experience in supply chain issues – helping businesses analyse the customs and VAT costs that Brexit may trigger.

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<thead>
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**People and Immigration**

Aoiife Newton is an expert in employment law and immigration matters – two of the areas most impacted by Brexit.

Michael Rooney works in the area of global mobility – helping businesses with the challenges Brexit brings to managing people around the world.

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**Financial and Business Impact**

Gillian Kelly leads a team of financial modelling experts providing Scenario Analysis services to clients building Brexit scenarios into their business models.

Andrew O’Leary leads a team that provides cash and working capital performance improvements for clients across various sectors impacted by Brexit.

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**Financial Services Regulation**

Paul O’Connor has over 25 years of experience as a regulatory expert in Ireland, UK and USA working on every major Irish bank authorisation in the last 12 years.

Niamh Mulholland joined KPMG from the Central Bank of Ireland where she was a policy advisor to senior management, primarily in the area of investment management.

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**Data Protection**

Gordon Wade specialises in the area of data protection and in particular GDPR which comes into force in 2018 with Brexit related implications for Irish business.

David Collins works in our Data and Analytics team, helping our clients to address their data challenges including Data Management, GDPR compliance and Business Intelligence.

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**Policy and Business Strategy**

Brian Daly leads our Brexit Team – working with clients, government and representative bodies to develop solutions to Brexit threats and opportunities.

Kieran Wallace is our Head of Private Enterprise with a deep knowledge of the issues confronting Irish business and with a pragmatic approach to Brexit matters.

Darina Barrett is our Head of FS Markets – working with Financial Services clients to understand and plan for a post-Brexit environment and the opportunities Ireland can deliver for FS clients.

Johnny Hanna is our Head of Tax in Northern Ireland. Johnny works on cross-border and cross-channel tax and trade issues – working with clients on solutions to the complexity that Brexit can cause.

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Don’t delay. Planning for Brexit means understanding the implications and opportunities for your business today. Our team of Brexit experts are already working with businesses North and South to make sure they are Brexit ready.

Your usual KPMG contact can also work with you to plan for Brexit and introduce you to other members of the KPMG Brexit Team with the experience and expertise needed to support your business.