

KPMG Brexit Navigator

Article 50 was triggered

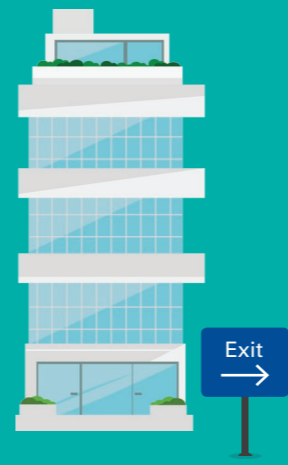
24 MONTHS TO GO

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



DEC 2017 15 MONTHS TO GO

DECISION DEADLINE	
Do you need more VAT & Customs warehousing?	How will changing regulations affect you?
Assess costs of paying social security in UK for Irish assignees	Have you asked your suppliers for their people plan?
Should your manufacturing footprint change?	Will your customer and brand propositions work post-Brexit?
Assess impact of regulatory change on current and future business	How will your working capital and cash management be affected?



JUNE 2018 9 MONTHS TO GO

DECISION DEADLINE	ACTIONS
Assessed inventory impacts? Is the finance in place?	Update global mobility for new social security rules and make strategic hires or transition UK employees to Ireland
Assessed social security costs?	Adapt to requirements of new market regulations
Is your corporate structure right? Do you need more financing?	Implement new brand/customer propositions
	Review your supply chain plans
	Update your contracts
	Restructure data systems



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

SEPT 2017 18 MONTHS TO GO

DECISION DEADLINE	ACTIONS
Will you need EU or UK subsidiary or new licenses?	Apply for regulatory licenses
Are you engaging with your people and/or supporting visa applications?	
Will you have a UK entity offering goods and/or services to EU/EEA citizens?	
What impact will Brexit have on VAT, customs 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?	



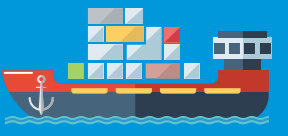
MAR 2018 12 MONTHS TO GO

DECISION DEADLINE	ACTIONS
Will your ERP customs & VAT systems work?	Influence policy makers
Do you need to hire for key roles?	Commission new VAT and customs warehousing
Can you take advantage of the Merger Directive?	Establish new NI/UK subsidiary
Do you need to change your contracts?	Begin transferring manufacturing
Where are you storing employee/customer data and will you be transferring data outside the EU/EEA?	Update working capital and cash management projections
	Apply to be an Authorised Economic Operator
Do you need to review health & travel insurance cover for employees?	

SEPT 2018 6 MONTHS TO GO

DECISION DEADLINE	ACTIONS
Do you need to move IP into or out of the UK?	Alter ERP systems, invoicing and VAT reporting processes
Do you need to move employee/customer data from the UK to the EU?	Implement cross-border merger
	Implement new logistics plans
	Apply for new licences and move your IP
	Increase inventory

MAR 2019 DEADLINE



- Possible UK exit from Customs Union
- Regulatory/Passporting
- Corporate Tax, Financial & Structure Impacts
- Immigration & People
- UK Exit from EU R&D Funding Framework
- Brand, Customer & Identity Impact



KPMG Brexit Navigator

Now that Article 50 has been triggered, what do you need to do to successfully navigate the next 24 months and beyond to manage the uncertainty caused by Brexit?

Our Brexit Navigator is designed to help businesses in the Republic of Ireland and Northern Ireland with cross-border or cross-channel interests or customers plot out the key decision milestones to consider.

Meet our Brexit Team

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.

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.

brian.daly@kpmg.ie



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.

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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.

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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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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.

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

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People and Immigration



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

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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.

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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.

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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.

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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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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.



Brexit Navigator

Planning guidance for business in the Republic of Ireland and Northern Ireland

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