



# Vendor Finance

**Global Leaders in Aviation Finance**



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**Manufacturers looking to offer finance to their customers to purchase their products should consider Ireland as the location to do this from. This vendor finance can either be provided and managed by the manufacturer/ vendor themselves or in partnership with any of the Irish based finance houses/ support servicer.**

A number of manufacturers/suppliers have established vendor financing operations in Ireland. KPMG has advised on all phases of such projects from feasibility and design right through to implementation (across tax, audit, advisory and regulatory).

The favourable environment which helped Ireland become a major international hub for “small ticket” and “big ticket” equipment leasing and finance also make Ireland an ideal location for vendor financing.

**This includes:**

- Large pool of people with relevant experience
- Gateway to Europe
- Companies that can provide the platform to manage the operation
- Common law system
- Favourable tax system:
  - 12.5% tax rate on trading

- profits. Alternatively can elect into the securitisation regime
- 8 year tax write off of assets (short life assets can follow accounting depreciation on election)
- Large network of quality treaties
- Interest withholding tax exemptions
- Robust but flexible and proactive regulatory environment
- Central Bank working in partnership with industry
- Strong government commitment to Ireland as a centre of excellence

**KPMG Ireland – the financial advisor of choice**

As the leading provider of tax, audit, and advisory services in the equipment finance and leasing market, KPMG has the skills, experience, and resources to assist across a wide range of areas.

**Tax**

Our tax practice can advise on all local and international tax aspects of equipment leasing including:

- Corporate and funding structures
- Transfer pricing
- Optimisation of local and international taxes on sales, leases and finance
- Employee taxation
- Investor taxation
- Tax reporting
- Due diligence

**Advisory**

Our advisory specialists can assist with the following:

- Regulatory advice and assistance in dealing with Central Bank
- Project management
- Systems design
- Governance and controls
- Regulatory reporting
- Risk models
- Data migration
- Financial modelling
- Fund raising
- Due diligence

For further details on Vendor Finance in Ireland, call one of our professionals today:

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