



Global Leaders in Aviation Finance

kpmg.ie/aviation



Why Ireland

Since the creation of Guinness Peat Aviation (GPA) in the 1970's, Ireland has been a centre of excellence in aviation finance and leasing, with an extensive number of skilled arrangers, managers and advisors based here. More than half of the world's leased aircraft are leased from Ireland. Most significant transactions in the sector have involved Irish leasing companies. The industry looks set to grow further, with very large orders being placed by Irish lessors.

The Irish Government's ongoing commitment to maintaining competitiveness is evidenced in the recent introduction of the 'Aviation Act', which came into force in July 2014. This Act, should enable investors to benefit from 'Alternative A' type protection in the Cape Town Convention. These changes combined with the deep pool of expertise and attractive tax regime, continue to make Ireland the preferred choice.

Ireland as a location for fleet procurement & management

Airlines can yield significant savings by locating fleet procurement and management operations here. Ireland is already home to a number of airlines operating captive lease and fleet procurement businesses.

Ireland as a location for vendor finance

Ireland is an ideal location for vendor financing operations, with a number of manufacturers having established operations here. The combination of expertise in international finance and aviation make Ireland a very compelling country in which to base vendor financing programmes.

Choose KPMG

Based in Ireland, KPMG has been the leading adviser to the international leasing industry for over 30 years. We are globally recognised as the Aviation Finance and Leasing Centre of Excellence with an incomparable scale and depth of experience within the sector.

We provide a range of audit, tax and advisory services and can assist across a range of issues. No matter what stage your company is at, we have the expertise to help you.

KPMG Ireland is the leading transaction advisory firm in the global aviation finance market

- ▶ We are the only professional services firm identified in the "AirFinance Power 30" list of companies that make an essential contribution to aviation finance. To qualify, all companies had to meet one test: if they went out of business would the market feel a significant loss?
- ▶ We have the biggest concentration of aircraft leasing clients of any firm in the world, including the major deal-makers and deal-doers in the global aviation finance market.
- ▶ We have advised on transactions in over 150 countries.

The experience within our team is second to none

- ▶ KPMG Ireland is recognised as being the Centre of Excellence in the provision of services to the aviation finance and leasing sector.
- ▶ We have approximately 150 people, including over 15 partners heavily involved in the sector.
- ▶ We have drawn on broad client experience to develop and enhance our service offerings.
- ▶ We have developed in-depth financial, taxation, strategic and operational capabilities in your marketplace.

"When you are advising practically every lessor in Ireland, you are a key player"

AirFinance Journal – Power 30



Our services include

Tax & Legal



- Corporate and financing structures
 - Leasing structures
- Tax reporting & disclosures
 - Transfer pricing
 - Jurisdictional analysis
 - Tax opinions
- Employee tax
- Investor tax
- Due diligence
- Documentation reviews
- Company secretarial services
- Company incorporation

Advisory



- Due diligence
- Mergers & acquisitions
- Financial forecast modelling
- Securitisation and transaction modelling
- Risk & pricing modelling
 - Fleet analysis
- Governance and controls
- Financial and operational process improvement
- IT systems design and implementation
- Corporate restructuring
- Fundraising
- Data migration
- Internal audit
- Forensic services

Audit & Assurance



- Objective reviews and audits
 - Assessment of risk
- Recommendations for operational improvements
- Accounting opinions and comfort letters
 - Technical accounting advice
- Stock exchange and regulatory reporting
- Investor-financier mandated reviews
- Securitisation services
- Comfort letters and net worth reporting
- IFRS/US/PRC-GAAP conversion services

Our clients include

- ▶ Accipiter/Cheung Kong
- ▶ ACG
- ▶ AerCap
- ▶ AerDragon
- ▶ Aergen
- ▶ Aergo Capital
- ▶ AerSale
- ▶ AerVenture
- ▶ AFC
- ▶ Air Lease Corp
- ▶ Airbus Financial Services
- ▶ Aircastle
- ▶ Airplanes Group
- ▶ Airspeed
- ▶ ALAFCO
- ▶ Aldus
- ▶ Alize Worldwide Ltd
- ▶ Amedeo
- ▶ Amentum Capital Limited
- ▶ Apollo Aviation Group
- ▶ ASL Aviation Group
- ▶ AVIC International Leasing
- ▶ Avolon
- ▶ AWAS
- ▶ Banc of America Leasing
- ▶ BBAM
- ▶ Blackrock
- ▶ Blade Engine Securitisation
- ▶ BOC Aviation
- ▶ BoComm
- ▶ Castlake
- ▶ CCB Leasing International
- ▶ CDB Leasing
- ▶ China Aircraft Leasing Ltd
- ▶ CMB Financial Leasing
- ▶ Century Tokyo Leasing
- ▶ Challey
- ▶ CHC Helicopter
- ▶ Cityjet
- ▶ Doric Asset Finance
- ▶ DP Aircraft
- ▶ DVB
- ▶ EADS
- ▶ Eirtech Aviation
- ▶ EirTrade
- ▶ Elix Aviation
- ▶ Engine Lease Finance
- ▶ Etihad
- ▶ FLY Leasing
- ▶ Fuyo General Lease Company
- ▶ Galaxy Aviation
- ▶ GA Telesis
- ▶ GECAS
- ▶ GOAL
- ▶ Goshawk
- ▶ GTLK
- ▶ Guggenheim
- ▶ IAE
- ▶ ICBC Leasing
- ▶ Intrepid Aviation
- ▶ Investec
- ▶ Irelandia Aviation
- ▶ Jackson Square Aviation
- ▶ Jetscape
- ▶ Kahala Aviation
- ▶ KG Aircraft Leasing
- ▶ Killick Aerospace
- ▶ Korean Air
- ▶ Lease Corporation International
- ▶ Lighthouse Aviation
- ▶ Lobo Leasing
- ▶ Macquarie
- ▶ Magellan Air
- ▶ Magnetar
- ▶ MCAP
- ▶ Milestone Aviation
- ▶ Minsheng Commercial Aviation
- ▶ Mitsubishi UFJ
- ▶ Mitsui
- ▶ NEC Leasing
- ▶ Nord LB
- ▶ Nordic Aviation
- ▶ Norwegian Air Shuttle
- ▶ Novus
- ▶ Oakhill
- ▶ Odyssey Aviation
- ▶ ORIX Aviation
- ▶ Rotor Engines Securitization
- ▶ Ryanair
- ▶ Saudia
- ▶ Seabury
- ▶ Seraph
- ▶ Shenton Aircraft Investment Ltd
- ▶ Sky Holdings
- ▶ Standard Chartered
- ▶ TFM Aviation
- ▶ Triton Aviation/Worldstar Aviation
- ▶ Viva Aerobus
- ▶ Volito
- ▶ Volito Goldman Sachs
- ▶ Waypoint
- ▶ Willis Lease
- ▶ Woodcreek

KPMG Aviation Finance and Leasing Contacts

To find out more about how we can assist, call one of our professionals today.



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