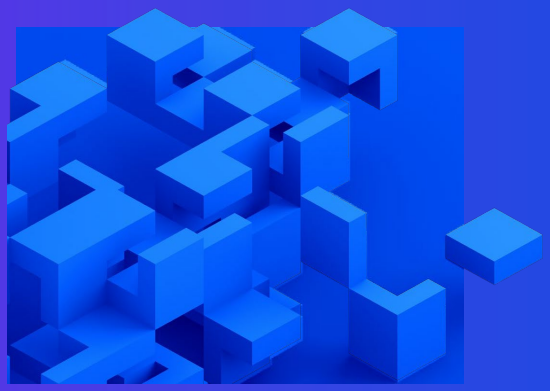
Restructuring - Groups

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 through 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

© 2026 KPMG in the Crown Dependencies is the business name of a group of Jersey and Isle of Man limited liability entities each of which are member firms of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

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

Your KPMG contacts across the Crown Dependencies

Russell Kelly
Partner – Head of Advisory
Isle of Man
russellkelly@kpmg.co.im
+44 (0) 1624 681013

Mark Ashburn
Advisory Partner
Jersey
mashburn@kpmg.com
+44 (0) 1534 608418

Janine Schofield
Advisory Senior Manager
Guernsey
janineschofield@kpmg.com
+44 (0) 1481 755728

Linda Johnson
Advisory Partner
Guernsey
lindajohnson@kpmg.com
+44 (0) 1481 741835

Lisa Aune
Advisory Associate Director
Jersey
laune@kpmg.com
+44 (0) 1534 632552

Kathryn Wilson
Advisory Senior Manager
Isle of Man
kathrynwilson@kpmg.com
+44 (0) 1624 681000

> “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

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2026 KPMG in the Crown Dependencies is the business name of a group of Jersey and Isle of Man limited liability entities each of which are member firms of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.