

Advising multi-nationals with Irish and foreign operations



Profile of Marie Bradley, Managing Director of Bradley Tax Consulting

Marie Bradley is Managing Director of Bradley Tax Consulting, a firm dedicated to providing a full range of specialist taxation and business advisory services to companies and individuals. She is a Fellow of both the Irish Taxation Institute (ITI) and the Institute of Chartered Accountants. Marie is joint author of the ITI publication, "Capital Allowances and Property Incentives" and is a lecturer for the ITI Part 3 corporation tax course. She has recently been appointed to the governing body of the ITI whose members includes senior partners from professional services firms and leading executives at publicly listed companies.

Marie has broad experience in advising personal and corporate clients having trained and worked in small and medium sized firms prior to spending over eight years working in the taxation departments of PricewaterhouseCoopers and KPMG.

Services to foreign multi-national companies based in Ireland and Irish companies investing abroad.

While in PricewaterhouseCoopers and KPMG, Marie advised foreign companies investing into Ireland and Irish companies expanding abroad. Marie has significant experience working with foreign advisors in other European jurisdictions, the US and around the globe, to assist multinational groups construct effective cross-border strategies and manage their global structural tax rate.

Bradley Tax Consulting offers the same services to Irish and foreign multi-nationals and works with their advisors in the following areas

- Setting up operations in Ireland to qualify for the 12.5% rate of corporation tax.
- Advising on the merits of using Ireland as an intermediate or ultimate (inversion) holding company location.
- Providing assistance in developing and implementing cross-border financing solutions that provided tax efficient financing arrangements for multinational groups.
- Assisting clients in managing tax issues around ownership of intellectual property and intangible assets and migration of intellectual property in and out of Ireland.
- Inbound and outbound structuring including tax planning on cross border investment into and out of particular jurisdictions.
- Restructuring of group companies following acquisitions, disposals or reorganisations.
- Co-ordinating and implementing due diligence procedures for companies buying and selling subsidiaries/divisions etc, and liaising with legal advisors in respect of reviewing share purchase agreements and drafting appropriate tax indemnities and warranties.
- Developing strategies to repatriate profits to and from Ireland.
- Maximising relief for foreign tax suffered in other locations.
- Dealing with employee tax matters including expatriates relocating to Ireland or Irish individuals going on secondment to foreign locations. Advising on remuneration tax planning, preparation of personal tax returns for executives and expatriates and providing tax advice to companies and departing employees in the event of downsizing

- Structuring VAT affairs in an efficient manner by minimising the cash flow impact of VAT where possible and dealing with cross border VAT issues
- Undertaking feasibility reviews to determine if R&D activities are eligible for the R&D tax credit by interviewing relevant financial and technical employees, providing assistance in documenting R&D projects and preparing claims for submission to Revenue
- Maximising the benefit of losses and their effective utilisation in international groups
- Assisting companies selected for Revenue audit in undertaking pre audit reviews, preparing voluntary disclosures and negotiating settlements with Revenue

Marie over the years has developed the key skill of working with clients and their local and foreign tax advisors around the world to co-ordinate and manage Irish and international tax issues. This skill is critical in the provision of tax services to multi-nationals.

Project management services

Bradley Tax Consulting works with large companies to project manage the implementation of chosen tax strategies. In so doing it liaises with the client and their legal and accounting advisors to ensure that the relevant events to give effect to the strategy happen at the appropriate time. This service is of interest to many companies owing to internal resource constraints in the area of tax. Under resourced companies struggle to implement fully their advisors detailed recommendations which are key to maximising the tax benefits of the proposed structure and reduce the corresponding tax risks in the event of a challenge by a local or foreign tax authority.

Bradley Tax Consulting provides its project management services at very competitive rates relative to other large tax advisory firms and will give full attention to the client project for the required period of time.

Further, if projects are implemented by existing tax advisors this service can be very expensive and these costs add greatly to the overall professional fees incurred. Bradley Tax Consulting can also where necessary

- Prepare care and maintenance guides on behalf of clients identifying the key criteria for appropriate implementation
- Complete check lists for annual reviews to identify potential risks and
- Undertake post implementation health checks to ensure the key drivers for correct implementation of each proposal are in place.

Overall business model

Bradley Tax Consulting works closely with its clients to deliver practical and relevant taxation advice specific to their business needs. The relevant tax advice is delivered in a friendly and effective manner with the client's overall objectives as the key driver to the solutions developed.



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