

Bradley Tax Consulting – a name to reckon with

Marie Bradley is the managing director of Bradley Tax Consulting, an international tax advisory firm based in Dublin. Marie has broad experience in advising personal and corporate clients and spent over eight years working in international tax with PricewaterhouseCoopers and KPMG advising Irish and multi-national companies.

Marie is a Fellow of both the Irish Taxation Institute and the Institute of Chartered Accountants. She is a member of the governing body of the Irish Taxation Institute. In this role, Marie works with senior partners from professional services firms and leading executives at publicly listed companies to promote and enhance the services offered by the Institute to its members who work in both practice and industry. Marie is joint author of the Irish Taxation Institute's publication, Capital Allowances and Property Incentives and lectures students sitting the final ITI corporation tax course. She is a regular speaker at seminars on tax matters and presented at the Finance Act 2010 nationwide tour organised by the Irish Taxation Institute and the main accountancy bodies. Marie speaks to Finance Monthly on Bradley Tax Consulting.

The Company

"Bradley Tax Consulting is a fully serviced international tax advisory firm and has particular expertise in the areas of Irish and international corporate acquisitions, reconstructions and reorganisations, foreign direct investment into Ireland and cross border tax planning for Irish companies expanding abroad. The firm deals with all direct and indirect taxes.

"The firm 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.

Focus on Ireland

"Ireland continues to be a location where multi-nationals locate their European headquarters to serve and expand their EU markets. This development is not sector specific and benefits groups in the entertainment and media sector, pharmaceutical and information technology sector, to name just a few. Ireland's cost base has decreased significantly since 2008 and there is now great value for money for foreign multi-nationals commencing operations in Ireland.

"Many multinationals with Irish operations are making additional investment cementing their business connections with Ireland.



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"Ireland is developing a reputation as the domicile of choice for the creation of UCITS Funds and Management Companies following the fund rationalisation opportunities provided by UCITS IV.

"In light of recent amendments to key tax reliefs, Ireland is successfully developing itself as an innovation hub for the development and management of intellectual property. More and more companies are undertaking research and development in Ireland and exploiting IP to avail of the 12.5% rate of corporation tax.

"Ireland's double taxation treaty network has expanded significantly in recent times and 58 treaties have now been signed. This increases Ireland's attractiveness as a holding company location which is particularly important for M&A transactions and private equity investments.

Clients

"Bradley Tax Consulting assists multinational groups manage their global structural tax rate and commence business operations in Ireland. It also advises clients on IP management and financing structures and develops strategies to repatriate profits to and from Ireland should they

decide to have an Irish intermediate holding company.

Future

"The future is very positive. We will continue to focus on selling Ireland as a place in which to do business. The 12.5% rate of corporation tax is one of Ireland's key selling points and it continues to attract a very high percentage of the world's foreign direct investment.

"Once world liquidity levels improve, M&A transactions will kick off again and deal flows will improve.

"The recent trend of UK public companies relocating their ultimate parent company to Ireland has slowed down now that the UK tax authorities have indicated that it is reviewing its controlled foreign companies' rules. However, with recent changes to the UK tax code, in particular proposals to reduce significantly tax relief for private pension contributions, high net worth individuals will continue to look across the water to Ireland to explore what opportunities it has to offer.

"Ireland recently introduced a transfer pricing regime, so it will be in a stronger position to defend transfer pricing challenges from foreign taxing authorities." **fi**

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