

Aviation Leasing and Financing



Why EY?

Our leadership in aviation

- ▶ **EY is the leading global provider** of professional services to the airline industry. We have over **2,000** professionals worldwide providing services to nearly every facet of the airline industry.
- ▶ **EY has invested in a formal Global Airline Sector Group.** Our international network helps us address technical issues, coordinate knowledge sharing and leverage our vast industry experience for the benefit of our clients.
- ▶ **EY Ireland have developed an Aircraft Leasing Tax Database.** We maintain and manage a comprehensive tax database of cross border leasing taxes for multiple airline countries.
- ▶ We ensure the **location** of our team aligns with your geographical presence.

We audit **34%*** and provide services to **72% of the Top 50 aircraft lessors globally**



EY Ireland provides tax compliance services to

600+

Airport owning special purpose companies

EY Dublin has

90

dedicated leasing professionals

EY advised on the

Largest ABS aviation deal

in the sector in over a decade - **ECAF 1 ABS**



In the past 12 months, we have advised aircraft lessors on lessee jurisdictional taxes and transfer taxes **in over 50 countries**



EY employs more than **70,000** audit

and **35,000** tax

Professionals worldwide



1 Financial Services Organisation

* Based on the list of Top 50 aircraft lessors as published by Aviation Finance in September 2015.



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EY

Building a better
working world



Ireland has become a global hub for aviation finance with the world's largest lessors choosing Ireland as their international operations platform.

▶ **Innovative and supportive tax structure**
(corporation tax rate of 12.5%)

▶ **A highly educated work force**

▶ **Ideal setting**
(i.e., English speaking country with a favourable time zone)

Why Ireland?

#1

Recognised as the no.1 location in the sector

▶ **A deep pool of professional sector expertise**

▶ **The Irish Aviation Authority (IAA)**

▶ **Ireland is the only EU country to adopt The Cape Town Convention**

