



MOORE STEPHENS

# Bespoke solutions for international businesses

Services and sectors

PRECISE. PROVEN. PERFORMANCE.



The key to a valuable compliance service is the strength of the relationship between the client and the service team.

# Service offerings

Our global network of more than 20,000 people enables you to access a comprehensive range of services, skills and up to date practical experience of the latest trends and issues affecting the global market place, as well as the local technical knowledge required to add real commercial value to you and your business.

## Tax

There are tax implications for whatever we do in today's world! Tax is an inescapable element of almost every business activity and in every jurisdiction where you conduct business. Decisions made today will often affect your tax burden in the future.

Member firms of Moore Stephens help you achieve maximum tax-efficiency in the short and long-term by providing a range of local tax services and advice, including:

- corporate and personal tax compliance
- corporate and personal tax planning, consultancy and structuring
- trust and estate planning
- employer solutions, including payroll and remuneration planning
- tax investigations support

The growth in the global economy means an increase in cross-border transactions. With foreign tax legislation comes a wealth of opportunities and pitfalls in structuring your supply lines and operating structure around the globe. International tax solutions go far deeper than merely direct tax, with issues such as foreign custom duties, VAT and transfer pricing also requiring attention

Our international network of member firms provides access to a comprehensive international tax planning service and all the international tax and commercial information you need to enable you to grow your global business successfully.

This includes advice on:  
international group and financing structures

- cross-border transactions and transfer pricing
- international trading
- corporate residence
- trading in or with a country
- branches, agencies and service companies
- inward and outward investment
- protection of assets, income and capital gains using overseas structures and trusts
- international employment arrangements
- intellectual property
- international private client services
- detailed local advice and support

## Audit and assurance

Moore Stephens International member firms recognise the commercial importance of providing assurance on your business controls and, ultimately, satisfying regulatory requirements. However, our member firms offer much more than just a basic compliance service. They understand the need to provide advice to help you develop your business and achieve your commercial objectives.

The key to a valuable compliance service is the strength of the relationship between the client and the service team. This enables our member firms' work to be thoroughly and accurately planned and tailored to each client's specific needs.

Moore Stephens member firms work to ensure that the audit approach is applied consistently across our global network, so that clients can be assured that audit quality is maintained to the highest level.

# Service offerings

In today's competitive environment, businesses increasingly depend on effective computer systems. But the risks of failure can be high...

## **Business consultancy**

Successful organisations need a range of advisory services to support their long term growth plans. By developing a real understanding of your business and the issues and challenges you are facing, our advisory teams use local and global knowledge to help you achieve your goals.

We deliver high quality solutions in more than 100 countries worldwide and whilst Moore Stephens' service rivals those of the largest organisations in quality and cost, it is also flexible to your needs.

We have a proven track record of working with a range of clients - from family-owned businesses to public companies and from entrepreneurial start-ups to established global entities - helping them develop and refine their business strategies.

## **Business restructuring & insolvency**

Member firms help and advise business owners with financial problems every day, so understand how stressful it can be when your business experiences difficulty. Some of the situations are simple to resolve, others are more complicated, involving multiple international jurisdictions.

Financial and operational problems require specialist skills and our extensive experience, and understanding of complex issues helps us plan the most sensible way forward for you and your business.

Member firms work closely with other professions such as bankers, venture capital funds and lawyers to restructure and refinance struggling organisations, across numerous industry sectors on projects that are both national and international. Our first priority is to focus on recovery - both of the business and its corporate structure. Many businesses can avoid administration or liquidation by seeking professional advice as early as possible.

## **Corporate finance**

Whether you are looking to raise development capital or float on a public market, make an acquisition, form a strategic alliance or release funds through a sale or restructuring, the worldwide network of Moore Stephens International corporate finance specialists can help you maximise the returns, while advising and supporting you every step of the way.

Clients range from mid-sized quoted companies and large private concerns to smaller owner-managed businesses, covering a wide variety of industry sectors. Our network of offices are uniquely placed to offer you local knowledge and advice, and assist with complex international or cross-border issues.

Member firms provide practical advice on the full range of corporate finance, lead advisory and transaction support services - from pre-deal evaluation through to completion and post deal integration or separation.

## **Financial services and wealth management**

The financial services industry is more complex than ever, and companies must manage regulatory requirements risk management, and ethics along with transformations in technology.

Moore Stephens International financial services industry specialists, provide tailored solutions to the banking & securities, insurance, and investment management sectors. Our member firms' industry knowledge allow them to understand and better serve their clients needs.

Looking after your wealth has never been so important, for individuals and businesses. Effective wealth management ensures you are optimising all of the financial and tax options available to you, and securing for the future.



Our member firms provide a range of investigation services for contractual and commercial disputes, forensic investigations, valuations and individual and family disputes.

# Service offerings

Good advice benefits all businesses, so Moore Stephens International members' clients come from a wide variety of backgrounds. But, if one feature characterises them all, it's the dynamic and complex nature of their financial interests that span national boundaries and different business sectors.



## **Forensic and litigation support**

Legal challenges can come in many forms. When these challenges need to be resolved through litigation, you require effective support that will protect your interests.

Moore Stephens International member firms provide a range of investigation services for contractual and commercial disputes, forensic investigations, valuations and individual and family disputes.

They offer experts with skills in a variety of areas and experience in all types of dispute from all over the world.

They regularly advise clients on:

- commercial and contractual disputes and mediation involving business or share valuations;
- expert witness and quantification of loss;
- forensic investigations, particularly in relation to fraud claims, tax investigations and asset tracing;
- legal disputes involving family and private wealth.

## **Governance, risk and internal audit**

The management of risk and implementation of robust corporate governance has become an increasingly important aspect of global business. While many companies are required by law, regulations or stakeholders to apply these processes and procedures, even more elect to do so as part of a successful business strategy.

Our network firms work with businesses in all sectors, advising on their governance structures, providing a range of services designed to support clients in maintaining robust governance and assurance frameworks. They can assist on managing risks effectively whilst helping to embed transparency and accountability.



### IT consultancy

In today's competitive environment, businesses increasingly depend upon technology systems. But the risks of failure can be high and the ever-increasing challenge is to harness the power of IT whilst avoiding the risks.

Our member firms can help with the most pressing business challenges companies face:

- choosing the technology to meet your objectives
- conducting due diligence
- conducting IT health checks
- mitigating risk and ensuring compliance
- getting you better business intelligence

Whatever your needs, Moore Stephens International members' experience and expertise can help you meet these and countless other IT challenges, and ensure that your IT is helping not hindering your business.

### Legal services

Moore Stephens international member firms offer you a wide range of legal services and legal support. We provide integrated legal services to domiciled and non-domiciled individuals and national and multinational clients.

Member firms are able to deal with complex structures and evolving laws and regulations.

They can assist and advise you in:

- Corporate law
- M&A transactions
- Real estate
- Banking & finance
- Capital market
- Corporate restructuring
- Private equity & venture capital
- Formation and restructuring of companies
- Corporate governance
- Drafting of contracts
- Advising and drafting of Wills
- Advising and drafting trusts
- The administration of deceased's estates (probate and intestacy work)
- Post-death tax planning Enduring Power of Attorney work

Please note that the range of services will differ between member firms depending on the regulation in the relevant countries.

### Outsourcing

Setting up in a foreign country is a challenge in itself without having to worry about accounting records, payroll and tax returns. Outsourcing to local experts can

solve this problem. Where there is no local senior management presence, we can keep a watching brief on local staff for a head office or overseas parent.

Our member firms provide streamlined and centralised finance functions to businesses with global growth ambitions. You will benefit from good quality, up-to-date information to manage and drive business forward.

### Trusts and estates

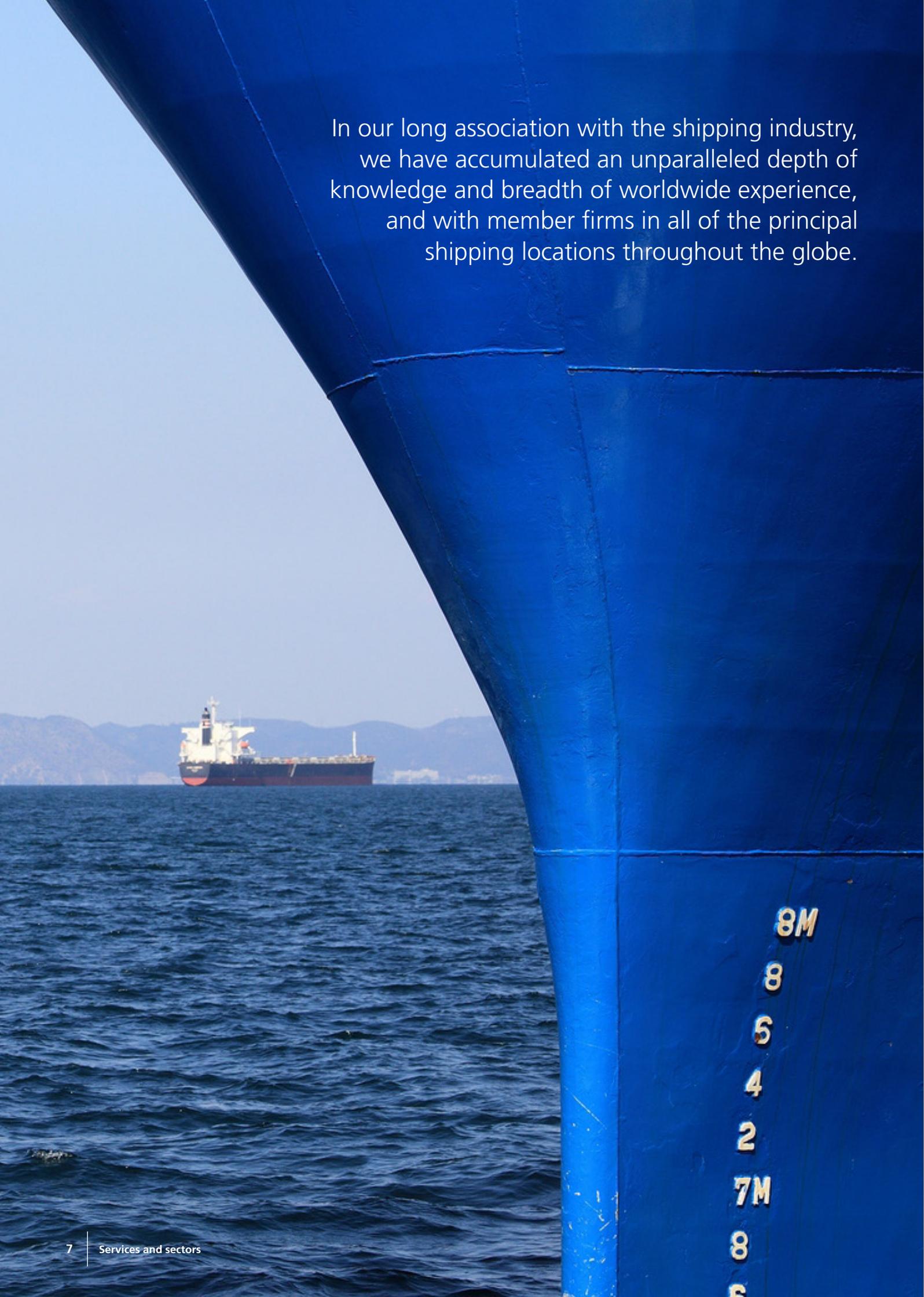
Trusts and estates are complex areas which can affect most individuals. Complex laws and tax rules surrounding trusts, estates and inheritances require careful planning and sometimes, difficult decisions.

Whether it's difficult tax rules for trusts or the financial implications of estate planning, getting it wrong can be costly.

Member firms can help you with the following:

- Inheritance tax
- Estate planning
- Trust administration
- Charitable trusts
- Wealth transfer

In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the principal shipping locations throughout the globe.



# Sector expertise

## **Private clients and family offices**

Moore Stephens International are acknowledged as leaders in the private client arena.

Member firms have built their businesses on providing financial advisory and compliance services to international private clients, their corporate business interests and family offices. These services range from providing statutory audit and tax return services to private clients' corporate interests to international structuring and trust planning for their families.

The relationship between Moore Stephens International members as advisers and the families they act for is unique. They are known not only for technical quality, but also for their discretion and attention to confidentiality, which is of second nature. Above all, they succeed by providing the high level of care and personal service required to fulfill their responsibilities and meet clients' needs.

## **Insurance**

Continuing pressure to be efficient, reduce costs and increase profitability are an ongoing challenge for the insurance market. Global risk pools in emerging markets are increasing, with customers choosing to buy locally to gain local expertise and to keep the cost of insurance down.

Moore Stephens member firms help companies streamline their operations, meet their regulatory requirements, and better manage their costs and revenue in this shifting environment.

With their experience in providing services to the insurance sector, our member firms pride themselves on the breadth and depth of insurance expertise, offering specialist and tailored support to industry participants and regulators, locally and internationally.

## **Energy, mining & natural resources**

Companies operating in the energy, mining and natural resources industry, are continuously threatened by depleting natural resources; increasing prices; intensifying competition and the world economy. How these problems are tackled will ultimately determine future success or failure.

Moore Stephens International member firms offer a full range of services to oil, gas, mining, utilities and renewable alternative energy businesses.

We understand the complex issues this sector faces; the key industry drivers; technical operating processes; and regulatory considerations that apply to this market. Together with the experience of working with similar businesses; and distinct

insight of the industry, enables us to provide the advice and support needed in optimising performance and helping you meet your objectives.

## **Shipping**

Moore Stephens has been associated with the shipping industry for over 70 years. We are therefore in a unique position to provide a comprehensive and confidential range of specialist business development and traditional support services to the industry

In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the principal shipping locations throughout the globe, we are able to provide a truly international service to clients.

Clients range from single vessel owners to large multinational corporations, and include not only ship owners but brokers, ship managers, port operators and logistics businesses, with offices from Southampton to Sasebo! But key to Moore Stephens' success is people: dedicated experts who have worked both for and within the maritime industry.

# Sector expertise

By understanding the key market drivers, member firms are able to provide a depth as well as a breadth of expertise and advice that really adds value, which is at the core of their strategy to be the best in the chosen markets.

## Technology

A technology revolution is sweeping the globe and the pace of change in the tech sector means that the need to adapt quickly is vital. Specialists from member firms across the globe understand that this evolving operating environment requires knowledge and experience of the key issues facing tech companies. From valuing intellectual property to complex compliance issues, data security to business process modelling, our professionals offer effective, strategic and operational solutions specifically tailored to the needs of every organisation.

## Realising your international ambitions

Globalisation is a key trend in the business world today. The nature of the technology industry means many of the businesses our member firms work with have international operations or ambitions to globalise. The global reach of Moore Stephens International network means that our established international team are well positioned to provide local market knowledge as well as financial advisory, compliance and strategic solutions to technology clients at all stages of their business lifecycle.

## Professional services

Our professional services experts across the network recognise that each professional practice is a unique people-based business. They build long standing relationships to properly understand not only the businesses but also the key decision-makers.

They are aware of the challenges affecting professionals, with the changing face of the economy, increased regulation, budgetary constraints, and pressures to retain top performers.

Our clients include consultants (general, IT, recruitment), solicitors, architects, property advisors, loss adjusters, accountants, software developers and other professionals.

## Public sector and government

Moore Stephens International members' public sector teams have extensive expertise in all areas of the public sector. Through practical hands-on experience, they have a comprehensive and thorough understanding of the issues that affect:

- local and central government
- educational institutions
- health
- arts and heritage
- international funding
- social housing

Their experience is much wider than external audit, and they deal regularly with:

- value-for-money/best value auditing
- performance indicator reviews
- corporate governance and risk management reviews
- fraud irregularities and investigations
- complaints investigations
- public hearings

They have a track record of success and invest much time developing close relationships with their clients. This enables them to build clients' trust and helps them feel able to seek their views on any matter.

The global reach of Moore Stephens International network means that our established international team are well positioned to provide local market knowledge as well as financial advisory, compliance and strategic solutions to technology clients at all stages of their business lifecycle.



# Sector expertise



## **Real estate & construction**

Our global network of member firms includes business advisors drawn from a variety of disciplines, who provide services to property investors, developers, real estate consultants, surveyors and architects. With extensive experience and knowledge of the real estate and construction sector, we understand your business is unique.

Our member firms deliver the highest quality service tailored to your local, national and international needs, providing you with the right advice and support; innovative solutions; and identifying opportunities to unlock your potential for growth.

## **Transport and logistics**

The transport and logistics sector is constantly changing and is impacted by the shifting sands of regulatory frameworks in various jurisdictions, technological developments and the general economic health of the marketplace. Our member firms expertise help mitigate financial, operational, and regulatory risks arising from such a challenging environment

Transport and logistic specialists operate throughout the network, providing specific advice to privately-owned and listed businesses.

## **Utilities, infrastructure & environmental services**

Moore Stephens International utilities and infrastructure specialists have a track record of expertise and practical knowledge in the challenges surrounding these specialist areas. They have gained this experience through working with both private and public sectors organisations across a wide range of industries, including: construction; energy and renewables; transport; and waste.

They can provide you with a fully integrated service across the range of taxation; accounting and financial reporting assurance; and financial modelling, over the life of your project.

## **Agriculture, forestry and fishing**

The global farming and agriculture sectors continue to face major challenges. Climatic and economic conditions and government regulations continue to present primary producers and suppliers with ongoing challenges. Whilst there is little we can do about climatic conditions, Moore Stephens member firms are active in the provision of specialist services to a broad range of clients in the agribusiness sector.



It's not only increasing legislation and regulation, market demands and global competition mean that working methods have become more sophisticated, with highly specialist crop and livestock farming becoming the norm.

Farmers will need to show ever more resilience and be prepared to adapt quicker than ever before. Moore Stephens International member firms support a significant number of farming clients from all over the world, helping them through the minefield of regulation and assisting them through inevitable change. They deal with all of your accounting and taxation requirements and with the long-term planning and succession issues for farming businesses.

There are many sector specific taxation rules and regulations and our team is well placed to deal with these.

### **Arts, entertainment and media**

This diverse and creative sector requires a business advisor who is focused on the big picture while managing the important details. We are passionate about culture, media and entertainment and we understand how it operates, representing companies and individuals in many areas of this sector.

Our member firms take a holistic approach to addressing your needs and provide specific advice and tailored solutions

### **Aviation**

You rightly expect the highest professional standards.

Our member firms international wealth management background means that they know the value and convenience of private and corporate aviation. They recognise the needs of aircraft owners and are able to organise:

- Ownership structures
- Registration
- Value Added Tax
- Accounting
- Crew payroll and benefits
- Finance and insurance

### **Banking, finance and related support services**

In a highly regulated environment financial and commercial institutions face increasing demands.

Moore Stephens International members provide support strategies and solutions for financial institutions to navigate this challenging environment.

Whether you need support with managing change or implementing effective, robust

compliance procedures, exploring new strategic directions or, complying with regulations, we have the experience to deliver the right solution for your specific requirement.

### **Charities and not for profit**

Member firms of Moore Stephens International understand that not-for-profit organisations are under continuous pressure to keep pace with demands for transparency, accountability, and governance. Every penny is crucial and best value is an over-riding factor in decision-making.

Moore Stephens objective is to help clients prosper in this highly competitive marketplace, and services are therefore geared to helping clients in this technically demanding sector succeed.

### **Education**

Other than providing good teaching and great facilities, educational institutions are required to run like well-oiled businesses, seeking opportunities to develop, while adapting to the ever changing demands of the education landscape.

Moore Stephens International member firms will work with you to understand the ethos of your establishment and your needs, so that they can provide tailored services to help you achieve your ambitions.

# Sector expertise

## **Food and drink**

The food supply chain is vast, contributing billions to economies globally, involving various agricultural and horticultural enterprises and food processing businesses.

Member firms of Moore Stephens International understand the challenges facing this dynamic and ever shifting sector and can help ensure your business is well structured to run efficiently and profitably.

## **Healthcare**

Healthcare is one of the most vital industries in any country today and also one of the most challenging. Providers face uncertain revenues; increasing costs; and changing payment systems. It is therefore imperative to have operational stability and efficiency; strategic development and implementation; and optimal levels of performance and quality assurance.

Our member firms have worked with hundreds of health care practices. We know the language of insurers and are experienced at negotiating better deals with new associates, hospitals, and even equipment suppliers. We will help you streamline your processes; meet regulatory requirements; and better manage your revenue and expenses in today's challenging environment.

We can help develop creative solutions; design and implement strategies to improve quality and the level of services; get a handle on all the details and work with you to develop a blueprint for running your practice more effectively.

## **Hotels, hospitality, leisure and tourism**

Moore Stephens member firms have a long-established track record of providing business advice to hotel and leisure and tourism owners and operators. No matter what area of the tourism and hospitality industry you operate in, by understanding the key market drivers, they are able to provide the necessary advice to clients that adds value and helps them gain that fundamental edge over competitors.

Fluctuating exchange rates, heavy competition, regulatory change, emerging market sectors and technological advancements are all key industry issues that have a significant impact on your business. We pride ourselves on providing insightful, practical and integrated advice to this dynamic, competitive and people-driven sector.

Our member firms understand this complex industry that deals with a multitude of unique issues, and constraints and are well placed to actively develop sound and viable business planning strategies tailored to your individual requirements. Providing insightful, practical and integrated advice to this dynamic, competitive and people-driven sector.

## **Manufacturing**

With rapid shifts in demand, developments in technology and an increasingly competitive and globalised marketplace, businesses need to be more responsive to change than ever before.

A global marketplace is demanding production of higher quality goods, faster response times and lower costs while mass customisation, outsourcing, and leaner margins are increasing competitive pressure. Successful companies are those doing more with less while becoming increasingly customer-centric.

As experienced advisers to the sector, member firms of Moore Stephens International focus on helping clients to run their businesses efficiently, take advantage of opportunities and stay one step ahead in a demanding and dynamic environment.



Member firms have built their businesses on providing financial advisory and compliance services to international private clients, their corporate business interests and family offices.

## Moore Stephens globally

Moore Stephens International is a top ten global accountancy and consulting network, headquartered in London. With fees of over US\$2.74 billion and offices in 108 countries, clients have access to the resources and capabilities to meet their global needs.

By combining local expertise and experience with the breadth of our UK and worldwide networks, clients can be confident that, whatever their requirement, Moore Stephens provides the right solution to their local, national and international needs.

## Contact information

For more information, please email [msil.marketing@moorestephens.com](mailto:msil.marketing@moorestephens.com) or visit: [www.moorestephens.com](http://www.moorestephens.com) to locate your nearest member firm.

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**MOORE STEPHENS**

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