

Hybrid Entity Tax Haven Planning

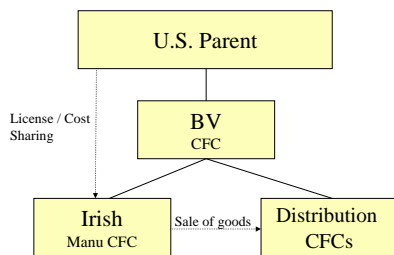
International Tax Policy / AEI Forum

Paul Oosterhuis
Skadden, Arps, Slate, Meagher & Flom LLP
December 11, 2006

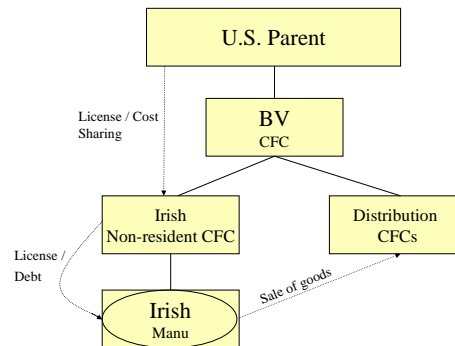
Hybrid Entity Planning Techniques

- Outbound
 - Manufacturing Planning
 - Principal / Supply Chain Planning
 - Finance Planning
- Inbound
 - Finance Planning
- U.S. as a Tax Haven

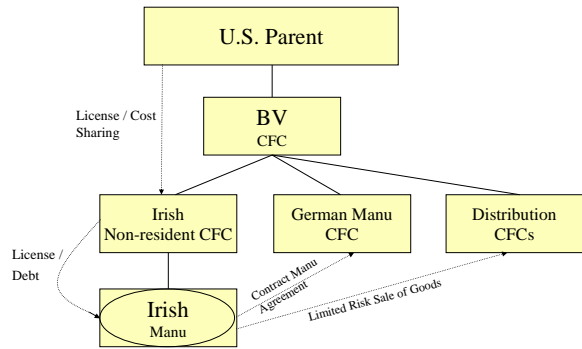
Traditional Irish Manufacturing Planning



Current Irish Manufacturing Planning



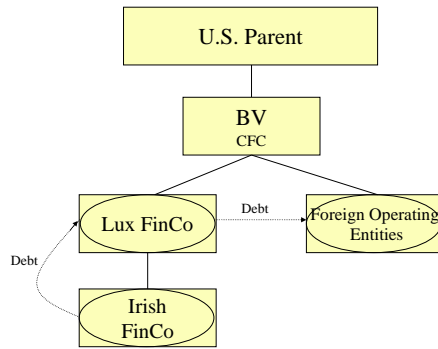
Irish Principal Contract Manufacturing Planning



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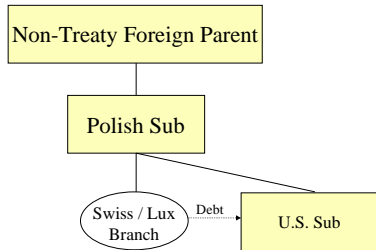
Luxembourg Finance Planning



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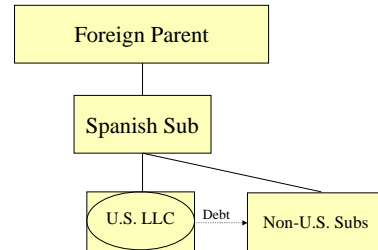
Treaty Finance Planning



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U.S. as a Tax Haven



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