

Capital Allowances Seminar - Programme

Time	Topic
08.15 – 08.30	Registration
08.30 – 08.40	Welcome and Introductions
08.40 – 09.45	<p><u><i>Understanding Capital Allowances, Ian Collins, EY</i></u></p> <ul style="list-style-type: none"> • Background and context • Underlying case law • Overview of capital allowances • Identifying and quantifying plant & machinery • Tax intro to Accelerated capital allowances (ACA)
09.45 – 10.05	Tea/Coffee Break
10.05 – 10.30	<p><u><i>Accelerated Capital Allowances (ACA), Brendan Cahill, SEAI</i></u></p> <ul style="list-style-type: none"> • Understand what products are on the registered list • How to get a product registered? • Triple E Register and public procurement • What's next for the scheme?
10.30 – 11.10	<p><u><i>Overview of Capital Allowances For Property Purchases and Capital Projects – Philip O' Connor (SCSI)</i></u></p> <p><u>Property Purchase Claims</u></p> <p>Typical claim values for different property types</p> <ul style="list-style-type: none"> • Overview of the purchase claim process including methodology and valuation approach • Example case studies of purchase claims • The main factors affecting the value of purchase claims <p><u>Claims for Capital Projects</u></p> <ul style="list-style-type: none"> • Typical claim values for capital projects including developments, fit-outs and refurbishments • Overview of the claim process for capital projects including: <ul style="list-style-type: none"> • Information required to prepare a claim • Importance of early involvement and accelerated capital allowances planning • QS engagement with tax adviser/capital allowances specialist • Using QS skills to maximise claims • Example case studies of claims for capital projects
11.10 – 11.30	Panel Discussion and Questions & Answers Session

Speakers:

Brendan Cahill is the Programme Manager for the European Performance in Buildings Directive Delivery with the Sustainable Energy Authority of Ireland (SEAI) and is responsible for the delivery of the Building Energy Rating and Triple E Programmes at SEAI, Ireland's national energy authority. Background in ocean energy R&D programme management and wave energy resource assessment.

Ian Collins is Partner & Head of the National Quantitative Services tax practice at EY in Ireland with responsibility for overall management and quality assurance of Irish R&D, Knowledge Development Box (KDB) and capital allowances claims. He is a Chartered Tax Adviser (CTA) and a member of Chartered Accountants Ireland. Ian has been making R&D tax claims for clients in various industry sectors since the introduction of the Irish regime in 2004. He secured the first Irish Revenue pre-approval for a client in the software sector, encompassing a technical review by an industry expert engaged by Irish Revenue. He also conducts training seminars and workshops on R&D eligibility and claim process. Ian serves on the Council of the ITI and on the ITI Taxation Policy and Technical Committee, he is also a fellow of the ICA of Ireland.

Philip O'Connor is a dual-qualified chartered quantity surveyor and tax advisor with over 12 years' experience advising on capital allowances and other property-based tax incentives. He heads up the Gateley Capitus Dublin office and provides specialist advice in this area to both tax and accountancy firms as well as a wide range of clients. Phil began his career working in KPMG's capital allowances team in Dublin and also led Aecom Ireland's capital allowances team before joining Gateley Capitus. Phil is also an expert on UK capital allowances having worked with two of the UK's leading capital allowances advisory teams for a number of years.