

## Exiting a Business Update – Practical Tax and Legal Issues in 2018

### Programme

Time	Topic
08.15 – 08.30	<b>Registration</b>
08.30 – 09.45	<p><i>Entrepreneur Relief</i></p> <ul style="list-style-type: none"> <li>• Policy review in 2015</li> <li>• Analysis of revised Entrepreneur relief</li> <li>• Practical examples that outline the operation of the relief</li> <li>• Risk areas when advising your clients: <ul style="list-style-type: none"> <li>• Recent Finance Act changes</li> <li>• Anti-avoidance provisions</li> <li>• Interactions with other reliefs e.g. Retirement relief</li> </ul> </li> </ul>
09.45 – 10.00	<b>Tea/Coffee Break</b>
10.00 – 11.15	<p><i>Other Direct Tax flags when advising an individual who is exiting or passing on their family business</i></p> <ul style="list-style-type: none"> <li>• Overview of key risks areas to consider from a tax and legal perspective in the context of share buy-backs and redemptions</li> <li>• Identify common pitfalls when advising clients who intend to claim Retirement relief</li> <li>• Determine the main legal and tax considerations when advising clients who intend to exit their business, including: <ul style="list-style-type: none"> <li>• Recent Finance Act changes</li> <li>• Use of a holding company</li> <li>• Company reorganisations</li> </ul> </li> </ul>
11.15 – 11.30	<b>Questions &amp; Answers Session</b>

### Speakers:

**Amanda-Jayne Comyn** BL, is a Partner and Head of Tax with Philip Lee. She advises the firm's clients on tax issues in corporate and personal transactions, tax planning, tax litigation and dealing with Revenue. Amanda-Jayne is an adviser with extensive experience in advising on the commercial and tax aspects of M&As, reorganisations and restructurings, estate and retirement planning, trusts, insolvency and all aspects of property transactions with specialized experience in stamp duty and stamp duty planning. Amanda-Jayne is also a Chartered Tax Adviser (CTA) and a TEP. She is author of *Personal Insolvency Law, Taxation in Ireland* and *Irish Stamp Duty Law* (Bloomsbury Professional). She is editor of the Irish Tax Institute's publication *Corporate Transactions: Tax and Legal Issues*.

**Laura Lynch** is owner and principal of Laura Lynch & Associates, a strategic tax and business advisory firm advising private and corporate clients on all aspects of tax, financing and structuring issues, including succession planning, business angel investment, pensions, corporate restructures and employee share schemes. She is a Chartered Tax Adviser (CTA), a Council Member of the Irish Tax Institute and a Fellow of Chartered Accountants Ireland. Laura has lectured extensively for the Irish Tax Institute, including delivery of their annual Finance Bill tour, co-author of *FINAK* and a member of TALC Direct Taxes Committee.