

**Programme:** Income Tax Update - Prepare for Pay & File and Topical Private Client Issues  
**Speakers:** Lauren Clabby, *KPMG* and Jennie Faughnan, *EY*  
**Date:** Tuesday, 10 September 2019  
**Time:** 09.30 – 16.30  
**CPD:** 7 hours  
**Location:** The Hilton Hotel, Charlemont Place, Dublin 2 and Online  
**Price:** €170  
**Online Price:** €145

Time	Topic	Speakers
09.15 – 09.30	Registration	
09.30 – 11.00	<b>Tips &amp; traps for Pay &amp; File 2018</b> <ul style="list-style-type: none"> <li>• Forms 11 &amp; 12 2018 – what’s new?</li> <li>• Recap on Finance Act 2017 changes – what is different and impact on returns?</li> <li>• Round-up of eBriefs relevant to this filing season</li> <li>• Interaction with other tax heads CAT/CGT – what needs to be disclosed on the returns?</li> <li>• Getting the accounts extract pages right</li> <li>• Joint assessment for married couples/civil partners</li> <li>• Preliminary tax considerations – interest on late payment/under payment</li> <li>• Exchange of information agreements – importance of getting foreign income and gains right on the returns</li> <li>• Schedule E               <ul style="list-style-type: none"> <li>○ Common issues incurred</li> <li>○ Share options in real life situations</li> <li>○ Availability of personal tax credits and reliefs including SARP, SURE, FED, split year relief, cross border relief and R&amp;D etc.</li> </ul> </li> <li>• Foreign Issues               <ul style="list-style-type: none"> <li>○ Offshore funds – post 1 May 2017 – impact on returns, things to watch out for etc.</li> <li>○ DTA relief – current issues arising e.g. treaty claims</li> </ul> </li> </ul>	Lauren Clabby, <i>KPMG</i>
11.00 – 11.15	Tea/Coffee Break	
11.15 – 12.30	<b>Tips &amp; traps for Pay &amp; File 2018 (continued)</b> <ul style="list-style-type: none"> <li>• Case V income               <ul style="list-style-type: none"> <li>○ Recap of rules</li> <li>○ Common issues – capital allowances, deductions, etc</li> </ul> </li> <li>• Shares               <ul style="list-style-type: none"> <li>○ Public share restructures – if applicable</li> <li>○ Capital gains tax considerations</li> </ul> </li> <li>• Taxing non-residents and non-domiciliaries               <ul style="list-style-type: none"> <li>○ Tax treatment of income and gains</li> <li>○ The remittance basis – practical examples</li> <li>○ Residence and Domicile – Income Tax, Capital Gains tax</li> <li>○ Non-Residents – What are the considerations for a non-resident with Irish assets?</li> </ul> </li> <li>• High Net Worth Individuals</li> </ul>	Lauren Clabby, <i>KPMG</i>

Time	Topic	Speakers
	<ul style="list-style-type: none"> <li>○ Domicile levy</li> <li>○ HIR</li> <li>● Other credits and reliefs including EII, pensions, medical expenses and tuition fees</li> </ul>	
12.30 – 12.45	<b>Q&amp;A for morning session</b>	
12.45 – 13.45	Lunch	
13.45 – 15.00	<p><b>Topical Private Client Issues</b></p> <p><i>Topical Issues for the Self-Employed</i></p> <ul style="list-style-type: none"> <li>● Employment vs Self-Employment</li> <li>● Incorporating a Business</li> <li>● Pensions</li> </ul> <p><i>Topical Issues to Private Business Owners</i></p> <ul style="list-style-type: none"> <li>● Attracting and retaining staff</li> <li>● Fundraising – EII/SURE</li> <li>● Succession Planning – entrepreneur’s relief, retirement relief, etc.</li> </ul>	Jennie Faughnan, EY
15.00 – 15.15	Tea/Coffee Break	
15.15 – 16.15	<p><b>Topical Private Client Issues</b></p> <p><i>Topical Issues for Senior Executives &amp; Internationally Mobile Individuals</i></p> <ul style="list-style-type: none"> <li>● Pre-arrival planning</li> <li>● SARP</li> <li>● Equity remuneration</li> <li>● International pensions aspects</li> <li>● Investment portfolios</li> </ul> <p><i>Topical Issues for Non-Domiciled Individuals</i></p> <ul style="list-style-type: none"> <li>● Remittance basis of taxation</li> <li>● Income vs gains</li> <li>● Utilising Irish source assets</li> </ul>	Jennie Faughnan, EY
16.15 – 16.30	<b>Q&amp;A for afternoon session</b>	

## Speakers

**Lauren Clabby**, Chartered Tax Adviser (CTA) is a Director in KPMG Ireland’s direct tax group. Lauren has over 15 years’ private client experience, specialising in income tax, capital gains tax and capital acquisitions tax, and providing direct tax advisory and compliance services to high net worth individuals. Lauren has a BCL from UCD.

**Jennie Faughnan** is a senior tax manager in EY’s Private Client Services team providing tax advice and commercial solutions to private clients and their related businesses.