Irish Tax Institute

Certificate in Capital Taxes for Private Clients

CERTIFICATE DETAILS

DATES: Tuesday 1 October 2019 –
10 December 2019
18:30 – 21:30

VENUE: Irish Tax Institute,
Dublin 2 & Online

PRICE: €1,250 with assignment*
€1,090 CPD only

*ASSIGNMENT SUBMISSION DATE:

Tuesday 14 January 2020

20 CPD HOURS

EXPERT TUTORS INCLUDE

Julia Considine and Marianne Donaghy	Deloitte.
Darragh Duffy and Elaine O'Gara	KPMG
Jennie Faughnan	EY Building a better working world
Conor Gilsenan, Joe Thompson and Kieran Twomey	TWOMEY TM MORAN
Aileen Keogan	Aileen Keogan Solicitor & Tax Consultant
Tracey O'Donnell	BYRNE WALLACE
Úna Ryan	Grant Thornton An instinct for growth
Caitriona Moran and Paul Eglington	WILLIAM FRY

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Syllabus

Irish Tax Institute

eMODULE - STAMP DUTY AND LPT

- Technical update including recent changes over the last 5 years covering:
  - Finance Act changes
  - Updates to Revenue guidance
  - Recent case law
  - TAC determinations
- Compliance considerations including:
  - International considerations including PPSN applications
  - LPT and NPPR
  - Anti-avoidance provisions
  - Filing and reporting requirements

eMODULE - TAX APPEALS

- Recent developments
- Appeals process in summary

SESSION 1 - TAX TECHNICAL UPDATE

Tuesday 1 October 2019 (18.30 – 21.30)

CAT

- Technical update including recent changes over the last 5 years covering:
  - Finance Act changes
  - Updates to Revenue guidance
  - Recent case law
  - TAC determinations
- Compliance considerations including:
  - International considerations - AEOI and relevant EU measures
  - Anti-avoidance provisions
  - Filing and reporting requirements

CGT

- Technical update including recent changes over the last 5 years covering:
  - Finance Act changes
  - Updates to Revenue guidance
  - Recent case law
  - TAC determinations
- Compliance considerations including:
  - International considerations - AEOI and relevant EU measures
  - Anti-avoidance provisions
  - Filing and reporting requirements

SESSION 2 - REVENUE ENGAGEMENT, ESTATE PLANNING STRUCTURES AND LIFE EVENTS

Thursday 3 October 2019 (18.30 – 21.30)

Part 1: Revenue Engagement

- Revenue Realignment – an update re: private clients
- Relevant areas of Revenue focus including:
  - Business property relief
  - Cash and liquidity
  - Dwelling house exemption
  - Principal Private Residence (PPR) relief
- Mandatory Reporting and Exchange of Information
- Revenue Powers
- Revenue Interventions and Audits

Part 2: Estate Planning Structures and Life Events

- Trusts – Key issues (around implementation, unwinding etc.)
- Death – Wills and Intestacy (valuation date issues)
- Family Partnerships
- Breakdown of a relationship – tax implications
- Family companies and different share classes

CASE STUDY SESSION 1 - PROTECTING WEALTH FOR SPECIFIC INDIVIDUALS

Tuesday 19 November 2019 (18.30 – 21.30)

Case Study Topics Include:

- Beneficiaries in need of protection
- High net worth individuals
- Entrepreneurs and high-potential start-ups
- Non-domiciled individuals and cross-border workers

CASE STUDY SESSION 2 - TRANSFERRING WEALTH AND PROVIDING FOR INDIVIDUALS

Tuesday 26 November 2019 (18.30 – 21.30)

Case Study Topics Include:

- Providing for various family circumstances
- Structuring involving dwelling houses
- CAT and pensions interactions, now and in the future
- Other specific issues including:
  - Losses
  - Development land
  - 4-year/7-year CGT exemption

CASE STUDY SESSION 3 - TRANSFERRING WEALTH INVOLVING A FAMILY BUSINESS OR FARM

Tuesday 3 December 2019 (18.30 – 21.30)

Case Study Topics Include:

- Succession planning for the family business
  - Transfer within the family
  - Third party sales and MBOs
- Transfer of a farm and agricultural assets

CASE STUDY SESSION 4 - ADVISING PRIVATE CLIENTS AT END OF LIFE

Tuesday 10 December 2019 (18.30 – 21.30)

Case Study Topics Include:

- Death of a testate private client including:
  - Simple Irish estate
  - Complex Irish estate
  - Cross-border estate
- Compliance issues
  - Pre and post death
  - PPSN Applications

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TUTOR BIOGRAPHIES

Julia Considine is a Senior Manager in the Private Clients team in Deloitte. Julia has extensive experience advising private and corporate clients on tax and legal related issues. Julia's experience in the private client sphere includes advising individuals and their families in relation to tax and succession planning to minimise overall taxation exposure on the transfer of wealth to the next generation and to design and implement a comprehensive succession plan tailored to meet the client's specific requests. Julia also has considerable experience advising on wills, trusts, estates and family business re-organisations. She is also a member of Deloitte's Tax Controversy team with particular focus on tax appeals. Julia is a practicing solicitor with the Law Society of Ireland and an Chartered Tax Adviser (CTA). She is also a member of the Society of Trust and Estate Practitioners (STEP).

Marianne Donaghy is a Director in Deloitte's Private Client tax department. She is a Chartered Tax Adviser (CTA), a member of STEP and a practicing solicitor and has extensive experience advising both corporate and individual clients on capital tax and legal issues including succession planning, trusts and estates and transfer of wealth.

Darragh Duffy is a Tax Manager in KPMG and is a Chartered Tax Adviser (CTA).

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.

Conor Gilsenan is an Associate Director of Twomey Moran where he is also the Compliance Manager. He has worked extensively with private clients in many areas over the last 17 years and has significant experience dealing with Revenue audits and Revenue settlements. Conor has a particular interest in advising families on all areas of personal tax and succession planning for the next generation.

Aileen Keogan is the Principal of Aileen Keogan Solicitor & Tax Consultant, a Solicitor, Chartered Tax Adviser (CTA) and STEP member. Her practice focuses on succession planning for individuals and businesses, including as consultant to solicitors and accountants for their clients. Aileen has written and lectured extensively in the area of estate and trust planning and administration, including her co-authorship of The Law & Taxation of Trusts (Keogan, Mee and Wylie, Tottels 2007) and as editor of the Law of Capital Acquisitions Tax, Stamp Duty and Local Property Tax (Irish Tax Institute). She is a Council Member of the Irish Tax Institute, a member of the Law Society's Probate, Administration and Trusts Committee and their representative at TALC and a member of the STEP Ireland committee.

Tracey O'Donnell is Head of Capital Tax Advisory and a Partner in the Byrne Wallace Tax Team. Tracey has considerable experience advising individuals and their families on tax and estate planning issues, wills and succession, and trusts (both domestic and international). Tracey advises owner-managed family businesses on the transfer of wealth, advises a number of high net worth individuals on a wide range of legal and tax issues and also assists domiciled and non-domiciled individuals on relocating to Ireland and establishing residency here. Tracey advises charities and not-for-profit organisations on legal and tax issues and advises donors in relation to philanthropic giving. Tracey also has extensive experience advising on stamp duty matters for domestic and international clients across a range of industries to include real estate, medical and healthcare, financial services and software and technology. Tracey is a Chartered Tax Adviser (CTA), a member of the Law Society's Probate, Administration and Trusts Committee, a member of the Society of Trust and Estate Practitioners Committee and a member of the TALC Collections Committee. Tracey has lectured extensively on trusts and capital taxes with the Irish Tax Institute, STEP and the Law Society of Ireland.

Elaine O'Gara is an Associate Director in KPMG and is a Chartered Tax Adviser (CTA).

Úna Ryan is a Chartered Tax Adviser (CTA), a Trust & Estate Practitioner (TEP) and is also an associate of the Institute of Chartered Secretaries and Administrators (ACIS). Úna is a Tax Manager within Grant Thornton's Capital Taxes department. Úna's role centres on providing advice on a wide variety of tax issues to high-net worth individuals, small to medium sized businesses along with trust advice for both onshore and offshore structures. Úna is a graduate of University College Dublin and University College Cork where she completed her undergraduate Law degree (BCL) and Masters in Law (LLM) respectively. Úna regularly provides in-house training to the trainees of Grant Thornton and contributes regularly to the Irish Tax Institute on the professional tax programmes.

Joe Thompson is an Associate Director with Twomey Moran and has worked for the firm since 1999. He has over 20 years' experience working extensively with high net worth individuals in structuring matters, planning transactions and advising on a range of domestic and international tax issues. Joe's expertise covers all personal taxes and he has a particular interest in succession planning, the administration of estates and Revenue audits. Joe is a Chartered Tax Adviser (CTA).

Kieran Twomey is a Founding Director of Twomey Moran, Taxation Advisers, who are Private Client Tax Advisers. He is a Chartered Tax Adviser (CTA) and has lectured and written for the Institute on many occasions over the years. Kieran has been heavily involved with the Irish Tax Institute in a number of roles. He is a Council member and was previously the chairman of TALC. Kieran is chair of the ITI/Revenue LCD HWI Group.

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Booking Form

Please select your preferred option: ☐ **€1,250 (with assignment)** ☐ **€1,090 (CPD only)**

I wish to reserve____________________ places in the name of:

Member No.: ____

First Name: ____________________ Surname: ____________________

First Name: ____________________ Surname: ____________________

First Name: ____________________ Surname: ____________________

(if more than 3 attendees please attach details)

Firm/Company: ____

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☎ : ____________________ ✉ : ____________________

Please indicate your preferred payment method (tick only one)

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Total Price: € ____

Please return this form to:

Irish Tax Institute
South Block
Longboat Quay
Grand Canal Harbour
Dublin 2
D02 H927

☎ : **+353 1 663 1700**
✉ : **cpd@taxinstitute.ie**
: **www.taxinstitute.ie**

Signature: ______________________________Date: ____________________

Refund Policy Full Refund for written cancellations within five working days of the course start date, but no refund thereafter. There is no credit allowed for non-attendance.

Data Protection The Irish Tax Institute takes your privacy seriously and will only use your personal data to process your order. We will process your personal data in accordance with our privacy policy as available on our website. If you want a copy, you can write to us at dataprivacy@taxinstitute.ie From time to time, we would like to contact you about other products/services we provide which we believe you will also be interested in. If you consent to us contacting you for this purpose, please tick. ☐ Note: You will be able to unsubscribe at any time from our emails by following the link in our emails.