



Certificate in Advanced Corporation Tax

CERTIFICATE DETAILS

DATES: Day 1 Tuesday 25 February 2020
Day 2 Tuesday 24 March 2020
Day 3 Wednesday 22 April 2020
Day 4 Thursday 21 May 2020

VENUES: Iveagh Garden Hotel, Dublin 2
Hyatt Centric Hotel, Dublin 8
& Online

COST: €1,250 with assignment
€1,090 CPD Only
€270 per day

TIME: 09.30 - 16.30 each day

CPD: 30 Hours or 7 per Day

EXPERT TUTORS

Peter Reilly
Stephen Merriman
Chloe O'Hara
Wesley Crawford

Rory MacIver

Geraldine McCann
Jackie Coughlan
Lorraine Morrison

Conor O'Sullivan
Noel Maher

Cormac Kelleher



Deloitte.



Certificate in Advanced Corporation Tax

This programme is designed for tax practitioners from all sectors who are 5 years post-qualified and who do not work full time in international corporation tax. The programme aims to help these practitioners upskill on recent changes, prepare for future changes and understand the impact of the changes on their employer or clients.

This is a modular programme where individuals can attend 1, 2, 3 or 4 days of the programme, depending on their specific needs.

The option to obtain a Certificate is available to practitioners who attend all 4 days of the programme and successfully complete the assessment.

In addition, the syllabus for this Certificate covers topics which feature on the ADIT syllabus for Module 1: Principles of International Taxation; Module 2.06: Ireland Option; and Module 3.03: Transfer Pricing Option. Individuals who are sitting these ADIT papers may find it useful to attend the relevant days of this course in preparation for their examinations.

Day 1 Programme

Title:	International Corporate Tax Reform and Taxing Innovation in Ireland
Tutors:	Peter Reilly, Stephen Merriman, Chloe O'Hara and Wesley Crawford, <i>PwC</i>
Date:	Tuesday 25 February 2020
Venue:	Iveagh Garden Hotel, Harcourt St, Dublin 2 & Online

Time	Topic	Tutor
09.00 - 10.30	Global Tax Reform <ul style="list-style-type: none">Understand the history and evolution of global corporate tax measuresSummarise the original OECD BEPS ProjectIdentify the jurisdictions that have introduced digital services tax (DST) and taken other unilateral actions following on from the work of the OECDUnderstand Pillar 1 and Pillar 2 of the OECD's Tax Challenges of the Digitalised Economy project and possible next stepsExplain the main elements of ATAD I & ATAD II including CFCs, exit tax, interest limitation, hybrids and reverse hybridsOutline the key provisions of US Tax Reform and its potential impact on Irish business, both inbound and outbound	Peter Reilly, <i>PwC</i>
10.30 - 10.45	Tea/Coffee Break	
10.45 - 12.30	Principles of International Taxation <ul style="list-style-type: none">Understand the concept of Double Taxation (including causes of international double taxation, methods of relief from international double taxation, etc.)Examine Double Taxation Agreements (DTA), the OECD Model Treaty and how articles are interpretedUnderstand the provisions and impact of the Multi-Lateral Instrument (MLI)	Peter Reilly, <i>PwC</i>

Time	Topic	Tutor
	<ul style="list-style-type: none"> Consider when an Advance Pricing Agreement (APA) might be used Outline Exchange of Information (EoI) provisions including CRS and FACTA Discuss cross-border mandatory disclosure provisions including DAC 6 Understand MAP and dispute resolution procedures 	
12.30 - 13.30	Lunch	
13.30 - 14.05	Principles of International Taxation cont'd	
14:05 - 15:00	Taxing Innovation - R&D and the KDB <ul style="list-style-type: none"> Examine recent developments including recent legislative changes and updated Revenue guidance Explain the interaction between the R&D tax credit and other Intellectual Property (IP) tax reliefs Refresh on the mechanics of the Knowledge Development Box (KDB) Understand current areas of Revenue focus in relation to taxation of IP and innovation Review record-keeping, administration and compliance obligations for innovation reliefs 	Stephen Merriman, <i>PwC</i>
15.00 - 15.15	Tea/Coffee Break	
15.15 - 16.30	Taxing Innovation - R&D and the KDB cont'd	

This programme covers topics from the following ADIT courses:
 Module 1: Principles of International Tax
 Module 2.06: Ireland Option
 Module 3.03: Transfer Pricing Option

Day 2 Programme

Title:	Implementation of Tax Reform Measures in Ireland and a Recap of Irish GAAR
Tutors:	Rory Maclver, <i>EY</i>
Date:	Tuesday 24 March 2020
Venue:	Hyatt Centric Hotel, Dean St, Dublin 8 & Online

Time	Topic	Tutor
09.00 - 10.45	Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches) <ul style="list-style-type: none"> Summarise the key mechanics of Irish legislation implementing ATAD I & II and DAC 6 Identify when the legislation is applicable and understand the types of structures impacted Assess the impact of the measures utilising case studies and examples Understand how Ireland compares to other jurisdictions 	Rory Maclver, <i>EY</i>
10.45 - 11.00	Tea/Coffee Break	
11.00 - 12.30	Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches) - cont'd	
12.30 - 13.30	Lunch	
13.30 - 14.30	The Implementation of DAC 6 in Ireland	Rory Maclver, <i>EY</i>
14.30 - 15.15	Tea/Coffee Break	
15.00 - 16.30	Ireland's GAAR <ul style="list-style-type: none"> A look back at the legislative history of the GAAR Overview of key Irish GAAR cases 	Rory Maclver, <i>EY</i>

This programme covers topics from the following ADIT course:
Module 2.06: Ireland Option

Day 3 Programme

Title:	Irish Tax Reliefs, Incentives and Operating Models in an International Corporate Context
Tutors:	Geraldine McCann, Jackie Coughlan and Lorraine Morrison, <i>Deloitte</i>
Date:	Wednesday 22 April 2020
Venue:	Iveagh Garden Hotel, Harcourt St, Dublin 2 & Online

Time	Topic	Tutor
09.00 - 10.45	Irish Reliefs and Incentives <ul style="list-style-type: none"> Overview of the key reliefs and incentives to attract FDI to Ireland or to encourage expansion to other markets including: <ol style="list-style-type: none"> SARP FED Participation exemption Determine how these reliefs compare internationally 	Geraldine McCann, Jackie Coughlan and Lorraine Morrison, <i>Deloitte</i>
10.45 - 11.00	Tea/Coffee Break	
11.00 - 12.30	Irish Reliefs and Incentives cont'd	
12.30 - 13.30	Lunch	
13.30 - 15.00	Operating Model Considerations <ul style="list-style-type: none"> Understand the key global trade trends that could impact businesses operating in Ireland or seeking expansion to new markets Assess the impact of Brexit on trade and structures Overview of key business structure considerations including effective rates, permanent establishments, human capital/global mobility, VAT and Customs Determine the main points to contemplate in respect of cross border mergers & acquisitions 	Geraldine McCann, Jackie Coughlan and Lorraine Morrison, <i>Deloitte</i>
15.00 - 15.15	Tea/Coffee Break	
15.15 - 16.30	Operating Model Considerations cont'd	

This programme covers topics from the following ADIT course:
Module 2.06: Ireland Option

Day 4 Programme

Title:	Transfer Pricing in Ireland in 2020 and Beyond
Tutors:	Conor O'Sullivan and Noel Maher, <i>KPMG</i>
Date:	Thursday 21 May 2020
Venue:	Iveagh Garden Hotel, Harcourt St, Dublin 2 & Online

Time	Topic	Tutor
09.00 - 10.45	Transfer Pricing “Back to Basics” <ul style="list-style-type: none"> Recap on the key Transfer Pricing (TP) terminology and concepts Overview of the 2017 OECD TP guidelines 	Conor O'Sullivan and Noel Maher, <i>KPMG</i>
10.45 - 11.00	Tea/Coffee Break	
11.00 - 12.30	Transfer Pricing Finance Act 2019 measures <ul style="list-style-type: none"> Examine the 2019 changes to Irish legislation Assess the impact of the measures utilising case studies and examples Understand the types of structure impacted by recent changes Understand how Ireland's TP regime compares to other jurisdictions 	Conor O'Sullivan and Noel Maher, <i>KPMG</i>
12.30 - 13.30	Lunch	
13.30 - 14.45	Transfer Pricing Finance Act 2019 measures cont'd	
14.45 - 15.00	Tea/Coffee Break	
15.45 - 16.30	Tax Controversy and Dispute Resolution in the context of Transfer Pricing <ul style="list-style-type: none"> Role of Advance Pricing Agreements (APA) Managing a TP dispute Understand when Mutual Agreement Procedures (MAP) might be enacted from a TP perspective 	Conor O'Sullivan and Noel Maher, <i>KPMG</i>

This programme covers topics from the following ADIT course:
Module 3.03: Transfer Pricing Option

eModule

Time	Topic	Tutor
60 minutes	Ireland's Holding Company Regime and Repatriation of profits <ul style="list-style-type: none"> Understand the key features of Ireland's holding company regime Assess how investment income and disposals are taxed in Ireland Explain how Irish double taxation relief operates Outline Irish withholding tax obligations Repatriation of profits 	Cormac Kelleher, <i>Mazars</i>

This programme covers topics from the following ADIT course:
Module 2.06: Ireland Option

Certificate in Advanced Corporation Tax

Booking Form

Member No (if applicable): _____

First Name: _____ Surname: _____

First Name: _____ Surname: _____

First Name: _____ Surname: _____

Firm: _____

Address: _____

Telephone No: _____ Email: _____

Payment

I wish to pay by card:

MasterCard:

Visa:

Visa Debit:

Card No: _____

Card Holder: _____

Expiry Date: _____ CVC: _____

I wish to pay by cheque: € _____

Total Cost: € _____

Refund Policy: Full refund for written cancellation received up to five working days prior to event, but no refund thereafter. An alternative attendee can be nominated at any time up to and including the day of the event. There is no credit allowance for non-attendance.

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