

**Programme:** Advising Family Businesses

**Speakers:** Frank McGing, Jane Quirke & Úna Ryan, *Grant Thornton*  
Stephen Gahan, *ODG*  
Sinead McNamara, *Revenue Commissioners*

**Date:** Wednesday, 19 February 2020

**Time:** 09.30 – 16.30

**CPD:** 7 hours

**Location:** Radisson Blu Royal Hotel, Dublin 8 and online

**Price:** €170

**Online Price:** €145

Time	Topic	Speakers
09.15 – 09.30	Registration	
09.30 – 10.30	<b>Part 1 – Employment Tax Issues</b> <ul style="list-style-type: none"><li>• The PAYE and PRSI considerations arising for family employments and directors</li><li>• Recap on the rules regarding travel and subsistence payments</li><li>• Roundup of the common employment tax issues arising for close companies</li><li>• Tax incentives for attracting and retaining talent</li><li>• Expanding abroad – employment tax considerations</li></ul>	Jane Quirke, <i>Grant Thornton</i>
10.30 – 10:50	<b>Part 2 – Funding</b> <i>Corporate Finance 2020: Setting the Scene</i> <ul style="list-style-type: none"><li>• Sources and types of finance available in Ireland</li><li>• Project appraisal, feasibility assessments and financial modelling</li></ul>	Frank McGing, <i>Grant Thornton</i>
10:50 – 10:55	<b>Q&amp;A for session 1 &amp; 2</b>	
10.55 – 11.10	Tea/Coffee Break	
11.10 – 12.25	<i>EII &amp; other financing options</i> <ul style="list-style-type: none"><li>• Recap on recent changes including Finance Act 2019</li><li>• Overview of family businesses suitable for EII or SCI</li><li>• Certification process</li><li>• Other third-party finance options including financial institutions, loan notes, shares etc.</li></ul>	Stephen Gahan, <i>ODG</i>
12.25 – 12.55	<ul style="list-style-type: none"><li>• GBER</li></ul>	Sinead McNamara, <i>Revenue Commissioners</i>
12.55 – 13.00	<b>Q&amp;A for sessions 3 &amp; 4</b>	
13.00 – 14.00	Lunch	
14.00 – 15.00	<b>Part 3 – Advising Family Businesses</b> <i>Structuring for exit/succession</i> <ul style="list-style-type: none"><li>• Considerations for a family business preparing for succession, third party sale or MBO</li></ul>	Úna Ryan, <i>Grant Thornton</i>

Time	Topic	Speakers
	<ul style="list-style-type: none"> <li>• Case studies on Retirement Relief and Entrepreneur Relief including the interaction with CAT and stamp duty reliefs</li> <li>• Identification of risk areas and common pitfalls when advising family businesses preparing for exit or succession including <ul style="list-style-type: none"> <li>○ Company reorganisations</li> <li>○ Use of holding company</li> <li>○ Anti-avoidance provisions</li> <li>○ Recent Finance Act changes</li> </ul> </li> </ul> <p><i>Protecting the family businesses</i></p> <ul style="list-style-type: none"> <li>• Marriage breakdown and division of assets</li> <li>• Providing for second and third families</li> </ul>	
15.00 – 15.15	Tea/Coffee Break	
15.15 – 16.20	Part 3 Continued	
16.20 – 16.30	<b>Q&amp;A for afternoon session</b>	

**Jane Quirke** is a Tax Director with Grant Thornton. She is a Chartered Tax Adviser (CTA) having obtained first place in her final tax exams and is a Fellow of Chartered Accountants Ireland (FCA). She advises indigenous Irish businesses, multinational clients and high-net worth individuals in areas such as personal tax, employment tax, employee benefits and reward. She leads Grant Thornton’s Global Mobility Services team in Ireland and specialises in advising businesses with internationally mobile employees on tax and social security issues. She also has extensive experience in assisting both personal and corporate clients in preparing for Revenue audits.

**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 Director 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 CPD programme.

**Sinead McNamara** is a member of ACCA (FCCA) and has worked in both practice and industry prior to joining The Office of the Revenue Commissioners. Sinead has been with Revenue since 2013, having worked in a number of areas throughout the organisation in that time, she now works in Revenues Business Tax Policy and Legislation Division with responsibility for both s481 Film Relief and Employment Investment Incentive (EII).

**Stephen Gahan** is co-founder and managing director of ODG Advisory Limited, a boutique corporate finance and tax advisory firm based in Cork, and has over 10 years’ experience specialising in advising clients on investment and funding structures. Stephen has lectured and presented on various topical tax matters for CPD events for Chartered Accountants

Ireland, Certified Public Accountants and the Southern Law Association. He is a Fellow of the Association of Chartered Certified Accountants, a Chartered Tax Adviser and a current member of the ITI Council.