

# Day 1 Programme

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

Time	Topic	Tutor
<b>09.00 - 10.30</b>	<b>Global Tax Reform</b> <ul style="list-style-type: none"> <li>Understand the history and evolution of global corporate tax measures</li> <li>Summarise the original OECD BEPS Project</li> <li>Identify the jurisdictions that have introduced digital services tax (DST) and taken other unilateral actions following on from the work of the OECD</li> <li>Understand Pillar 1 and Pillar 2 of the OECD's Tax Challenges of the Digitalised Economy project and possible next steps</li> <li>Explain the main elements of ATAD I &amp; ATAD II including CFCs, exit tax, interest limitation, hybrids and reverse hybrids</li> <li>Outline the key provisions of US Tax Reform and its potential impact on Irish business, both inbound and outbound</li> </ul>	Peter Reilly, <i>PwC</i>
<b>10.30 - 10.45</b>	<b>Tea/Coffee Break</b>	
<b>10.45 - 12.30</b>	<b>Principles of International Taxation</b> <ul style="list-style-type: none"> <li>Understand the concept of Double Taxation (including causes of international double taxation, methods of relief from international double taxation, etc.)</li> <li>Examine Double Taxation Agreements (DTA), the OECD Model Treaty and how articles are interpreted</li> <li>Understand the provisions and impact of the Multi-Lateral Instrument (MLI)</li> <li>Consider when an Advance Pricing Agreement (APA) might be used</li> <li>Outline Exchange of Information (EoI) provisions including CRS and FACTA</li> <li>Discuss cross-border mandatory disclosure provisions including DAC 6</li> <li>Understand MAP and dispute resolution procedures</li> </ul>	Peter Reilly, <i>PwC</i>
<b>12.30 - 13.30</b>	<b>Lunch</b>	
<b>13.30 - 14.05</b>	<b>Principles of International Taxation cont'd</b>	
<b>14:05 - 15:00</b>	<b>Taxing Innovation - R&amp;D and the KDB</b> <ul style="list-style-type: none"> <li>Examine recent developments including recent legislative changes and updated Revenue guidance</li> <li>Explain the interaction between the R&amp;D tax credit and other Intellectual Property (IP) tax reliefs</li> <li>Refresh on the mechanics of the Knowledge Development Box (KDB)</li> <li>Understand current areas of Revenue focus in relation to taxation of IP and innovation</li> <li>Review record-keeping, administration and compliance obligations for innovation reliefs</li> </ul>	Stephen Merriman, <i>PwC</i>

Time	Topic	Tutor
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