

Event: Mergers and the Companies Act 2014 – tax and legal considerations
Speakers: Amanda Jayne Comyn and Tom Conway, *Philip Lee*
Date: Wednesday, 12 February 2020
Time: 14.00 – 17.00
CPD: 3 hours
Location: Dublin venue tbc and online
Price: €135 (or €250 for both Seminars on 12 Feb)
Online Price: €115 (or €200 for both Seminars on 12 Feb)

Time	Topic	Speakers
13.45 – 14.00	Registration	
14.00 – 15.15	<ol style="list-style-type: none"> 1. Introduction to Domestic Mergers under the Companies Act 2014 <ul style="list-style-type: none"> ○ Review of the three types of merger and when they are used ○ Review of the two processes to complete a merger – SAP and Court Approved 2. Overview of the Legal Requirements, Documentation and Legal Process for a Merger <ul style="list-style-type: none"> ○ To include the details that are needed for the documentation ○ Timing of each legal step in the process ○ Information required from other parties 3. Comparison between Merger completed by Summary Approval Procedure and Court Approved Merger <ul style="list-style-type: none"> ○ To include circumstances that may lead to a conversion from SAP Merger to Court Approved Merger; and ○ How to convert from SAP to Court Approved 	Amanda Jayne Comyn & Tom Conway, <i>Philip Lee</i>
15.15 – 15.30	Tea/Coffee Break	
15.30 – 16.40	<ol style="list-style-type: none"> 4. Tax Implications and Reliefs <ul style="list-style-type: none"> ○ Appropriate reliefs ○ Issues on applicability of reliefs ○ Current Revenue position on applicability of tax legislation ○ Practical issues such as CG50s and 312 Elections 5. Legal Issues Arising on Mergers <ul style="list-style-type: none"> ○ Transfer of Property and the legal requirements and practical considerations ○ Banking and security issues arising ○ Discussion on current position of the Property Registration Authority and CRO 6. Case study 	Amanda Jayne Comyn & Tom Conway, <i>Philip Lee</i>
16.40 – 17.00	Q&A	

Speakers

Amanda-Jayne Comyn is a Partner and Head of Tax in Philip Lee. She has extensive experience advising on company law and on the commercial and tax aspects of M&As, reorganisations, estate and retirement planning, trusts and all aspects of property transactions with specialised experience in stamp duty and stamp duty planning. Amanda-Jayne is a barrister, a Chartered Tax Adviser (CTA) and a Trusts and Estates Practitioner. She regularly lectures to professionals and students and has authored and co-authored a number of publications including Bloomsbury's Irish Law of Stamp Duty and the Irish Tax Institute's *Corporate Transactions: Tax and Legal Issues*.

Tom Conway is a Real Estate and Planning Partner at Philip Lee. He specialises in advising on investment and real estate finance, acting for national and international investment funds across a broad range of asset classes, pillar and US/UK banks, private equity investors and institutional landlords and tenants. Tom advises property developers in site assembly, development finance, asset management and disposal. Working across all aspects of real estate investment Tom specialises in advising lenders and borrowers in traditional and alternative real estate finance transactions. Since qualifying in January 2010 Tom has worked exclusively in real estate, and spent seven years in Tier 1 real estate practice in a market leading Dublin law firm.