



## Certificate in Advanced Corporation Tax

### CERTIFICATE DETAILS

**DATES:** Session 1 Tuesday 25 February 2020  
Session 2 July 2020  
Session 3 July & September 2020  
Session 4 tbc 2020

**VENUE:** Online

**COST:** €1,250 with assignment  
€1,090 CPD Only  
€230 per Session

**CPD:** 30 Hours or 7 per Session

### EXPERT TUTORS

Peter Reilly  
Stephen Merriman  
Chloe O'Hara  
Wesley Crawford



Fadi Bouakaram  
Aileen Daly  
Rory MacIver  
Damian Riordan



Jackie Coughlan  
Ciara McMullin  
Shane Murphy



Conor O'Sullivan  
Noel Maher



Cormac Kelleher



# 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 sessions of the programme, depending on their specific needs.

The option to obtain a Certificate is available to practitioners who attend all 4 sessions 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.

## Session 1 Programme

<b>Title:</b>	International Corporate Tax Reform and Taxing Innovation in Ireland
<b>Tutors:</b>	Peter Reilly, Stephen Merriman, Chloe O'Hara and Wesley Crawford, <i>PwC</i>
<b>Date:</b>	Tuesday 25 February 2020
<b>Venue:</b>	Online

Time	Topic	Tutor
09.00 - 10.30	<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 and Chloe O'Hara, <i>PwC</i>
10.30 - 10.45	<b>Tea/Coffee Break</b>	
10.45 - 12.30	<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></ul>	Chloe O'Hara, <i>PwC</i>

Time	Topic	Tutor
	<ul style="list-style-type: none"> <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>	
<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 and Wesley Crawford, <i>PwC</i>
<b>15.00 - 15.15</b>	<b>Tea/Coffee Break</b>	
<b>15.15 - 16.30</b>	<b>Taxing Innovation - R&amp;D and the KDB cont'd</b>	

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

## Session 2 Programme

<b>Title:</b>	Implementation of Tax Reform Measures in Ireland and a Recap of Irish GAAR
<b>Tutors:</b>	Fadi Bouakaram, Aileen Daly, Rory MacIver & Damian Riordan, <i>EY</i>
<b>Date:</b>	July 2020
<b>Venue:</b>	Online

Topic	Tutor
<b>Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches)</b> <ul style="list-style-type: none"><li>Summarise the key mechanics of Irish legislation implementing ATAD I &amp; II and DAC 6</li><li>Identify when the legislation is applicable and understand the types of structures impacted</li><li>Assess the impact of the measures utilising case studies and examples</li><li>Understand how Ireland compares to other jurisdictions</li></ul>	Rory MacIver, <i>EY</i>
<b>Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches) – cont'd</b>	
<b>The Implementation of DAC 6 in Ireland</b>	Fadi Bouakaram, <i>EY</i>
<b>Ireland's GAAR</b> <ul style="list-style-type: none"><li>A look back at the legislative history of the GAAR</li><li>Overview of key Irish GAAR cases</li></ul>	Damian Riordan, <i>EY</i>

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

## Session 3 Programme

<b>Title:</b>	Irish Tax Reliefs, Incentives and Operating Models in an International Corporate Context
<b>Tutors:</b>	Jackie Coughlan, Ciara McMullin and Shane Murphy, <i>Deloitte</i>
<b>Date:</b>	July and September 2020
<b>Venue:</b>	Online

Topic	Tutor
<p><b>Irish Reliefs and Incentives</b></p> <ul style="list-style-type: none"> <li>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"> <li>SARP</li> <li>FED</li> <li>Participation exemption</li> </ol> </li> <li>Determine how these reliefs compare internationally</li> </ul>	Jackie Coughlan, Ciara McMullin and Shane Murphy, <i>Deloitte</i>
<p><b>Irish Reliefs and Incentives cont'd</b></p>	
<p><b>Operating Model Considerations</b></p> <ul style="list-style-type: none"> <li>Understand the key global trade trends that could impact businesses operating in Ireland or seeking expansion to new markets</li> <li>Assess the impact of Brexit on trade and structures</li> <li>Overview of key business structure considerations including effective rates, permanent establishments, human capital/global mobility, VAT and Customs</li> <li>Determine the main points to contemplate in respect of cross border mergers &amp; acquisitions</li> </ul>	Jackie Coughlan, Ciara McMullin and Shane Murphy, <i>Deloitte</i>
<p><b>Operating Model Considerations cont'd</b></p>	

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

## Session 4 Programme

<b>Title:</b>	Transfer Pricing in Ireland in 2020 and Beyond
<b>Tutors:</b>	Conor O'Sullivan and Noel Maher, <i>KPMG</i>
<b>Date:</b>	tbc 2020
<b>Venue:</b>	Online

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

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

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## Booking Form

Member No (if applicable): \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

First Name: \_\_\_\_\_ Surname: \_\_\_\_\_

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

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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.

**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](mailto: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.