

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

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:	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 and Chloe O'Hara, <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)	Chloe O'Hara, <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 and Wesley Crawford, <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