Session 2 Programme

Irish Tax Institute

Title:	Implementation of Tax Reform Measures in Ireland and a Recap of Irish GAAR
Tutors:	Fadi Boukaram, Aileen Daly, Rory MacIver & Damian Riordan, *EY*
Date:	July 2020
Venue:	Online

Topic	Tutor
Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches) • Summarise the key mechanics of Irish legislation implementing ATAD I & II and DAC 6 • Identify when the legislation is applicable and understand the types of structures impacted • Assess the impact of the measures utilising case studies and examples • Understand how Ireland compares to other jurisdictions	Rory MacIver, *EY*
Global Measures Introduced in Ireland (CFCs, exit tax, DAC 6 and hybrid mismatches) – cont'd	
The Implementation of DAC 6 in Ireland	Fadi Boukaram, *EY*
Ireland's GAAR • A look back at the legislative history of the GAAR • Overview of key Irish GAAR cases	Damian Riordan, *EY*

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