Programme: ***Prepare for Pay & File 2020 – Income Tax, CGT and CAT - Online***
Speakers: Úna Ryan & Emer Joyce, *Grant Thornton*, Conor Gilsenan, *Twomey Moran* and Esther Granger, The Revenue Commissioners
Release Date: From 31 August 2020
Live Discussion & Q&A: Thursday 10 September 2020
CPD: 3.5 hours
Delivery: Online
Price: €120

Topic	Speakers
Part 1 – Income Tax *Tips & traps for Pay & File 2020* • Forms 11 & 12 2019 – what is new? • Recap on Finance Act 2019 changes – impact on returns • Round-up of eBriefs relevant to this filing season • Ensuring adequate disclosures including: o extract from accounts pages o income sources – in the context of 3rd party returns and exchange of information o CAT and CGT requirements o *Top 20 filing condiderations including Covid-19 measures?* • Case I/II • Schedule E o Share options o Availability of personal tax credits and reliefs including SARP, SURE, FED, split year relief, cross border relief and R&D etc. o Director's remuneration in the context of PMod • Foreign Income Sources considerations areas to watch out for (double tax relief, offshore funds etc) • Case V • Issues for non-residents, non-domiciles and high net worth individuals • Cashflow considerations including: o Preliminary Tax options o Year-end options for Case I/II o Reviewing deductions and provisions for Case I/II o Reviewing deductions, credits and reliefs including pensions, EII, medical expenses etc	Emer Joyce, *Grant Thornton*
Part 2 – CGT *Relevant Issues for Pay & File 2020* • Form CG1 and Form 11 2019 – what is new? • Recap on Finance Act 2019 changes – impact on returns • Roundup of recent eBriefs relevant to this filing season *Key Practical filing considerations including:* o CGT 4/7-year property relief	Conor Gilsenan, *Twomey Moran*

Topic	Speakers
◦ Entrepreneur relief, Principal private residence relief and retirement reliefs ◦ Losses and negligible value claims ◦ Issues for non-residents and non-domiciles ◦ Anti-avoidance provisions ◦ Property transactions ◦ Transactions between connected parties ◦ Foreign disposals – double tax relief, exchange of information etc.	
Part 3 – CAT *Tips & traps for Pay & File 2020* • IT38 – what is new? • What does a CTA need to know about new eProbate system • Recap on Finance Act 2019 changes – impact on returns • Roundup of recent eBriefs relevant to this filing season *Top 10 Practical filing considerations including:* ◦ Valuation date ◦ Administration of estates ◦ Business property relief, Agricultural relief and dwelling house exemption ◦ Issues for non-residents and non-domiciles ◦ Anti-avoidance provisions ◦ Foreign gifts and inheritance – double tax relief, unilateral relief, exchange of information etc ◦ Interactions with other tax returns	Úna Ryan, *Grant Thornton*
Live Zoom Q&A session	Emer Joyce & Úna Ryan, *Grant Thornton* Conor Gilsenan, *Twomey Moran* Esther Granger, *The Revenue Commissioners*

Speakers

Úna Ryan is a Chartered Tax Adviser (CTA), a Trust & Estate Practitioner (TEP) and is also an associate of the Institute of Chartered Secretaries and Administrators (ACIS). Úna is a Tax Director within Grant Thornton's Capital Taxes department. Úna's role centres on providing advice on a wide variety of tax issues to high-net worth individuals, small to medium sized businesses along with trust advice for both onshore and offshore structures. Úna is a graduate of University College Dublin and University College Cork where she completed her undergraduate Law degree (BCL) and Masters in Law (LLM) respectively. Úna regularly provides in-house training to the trainees of Grant Thornton and contributes regularly to the Irish Tax Institute on the CPD programme.

Conor Gilsenan is an Associate Director of Twomey Moran where he is also the Compliance Manager. He has worked extensively with private clients in many areas over the last 18 years and has significant experience dealing with Revenue audits and Revenue settlements. Conor has a particular interest in advising families on all areas of personal tax and succession planning for the next generation.