



Emma Arlow is a Senior Manager in the Tax Technical team in Deloitte Ireland. Emma has been working with Deloitte since October 2014 and has worked on a range of client issues such as IP migrations, M&A transactions and large group refinancing transactions. Her primary focus is on tax technical and policy matters and regularly contributes to public consultations on legislative matters, primarily addressing key international tax developments. Emma is a Chartered Tax Adviser (CTA) and has a degree in Business and Law from UCD.

Paul Nestor is a Tax Partner with BDO in Limerick. Paul has extensive experience advising on a broad range of taxation matters over a twenty-year period including corporate restructuring, passing on a family business and advising high net worth private clients. He is a Chartered Tax Adviser (CTA) and Fellow of Chartered Accountants Ireland and has lectured extensively for the Irish Tax Institute and given seminars on their behalf to industry bodies and the Department of Finance. Paul is co-author of the Institute's publication *Practical Income Tax - The Professional's Guide*.