

## Practical Corporation Tax

A 14-part online programme



### PROGRAMME DETAILS

#### DATES\*:

25 February 2021 - 29 April 2021  
31 August - Preparing for Corporate Tax Filings  
Tuesdays & Thursdays  
11.00am - 12.00pm for live sessions

\*Dates subject to change

#### ACCESS:

Live via  
Zoom and  
On Demand

#### PRICE:

€450

#### CPD:

12 Hours

### EXPERT TUTORS INCLUDE:

Michael O'Scathail



Tim Duggan  
Noel Maher



Patrick Lawless  
Fiona Carney  
Brendan Coleman



Philip O'Connor  
Ian Collins



Paul Murphy

Martin J. Kelly & Co

Sarah Meredith



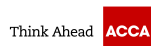
Feargal Kenzie  
Aileen Stephens

Deloitte.

Maoliosa McHugh



Aidan Clifford



Brendan Murphy



# Programme

This online programme is designed for CTAs who wish to refresh and stay up-to-date on fundamental and business-critical corporate tax issues. It will be of particular interest to CTAs in small/medium practices, those working in industry and advisers to SMEs with a domestic footprint.

<b>SESSION 1 - Thursday 25 February 2021</b>	<b>Live via Zoom</b>
<b>Trading</b>	
<ul style="list-style-type: none"> <li>&gt; Territorial scope of Irish Corporation Tax</li> <li>&gt; What constitutes a trade?</li> <li>&gt; Income classification and rates</li> </ul>	
<b>SESSION 2 - Tuesday 2 March 2021</b>	<b>On Demand</b>
<b>Capital Allowances</b>	
<ul style="list-style-type: none"> <li>&gt; Overview of capital allowances</li> <li>&gt; Underlying case law</li> <li>&gt; Identifying and quantifying plant &amp; machinery</li> <li>&gt; Risks and opportunities</li> </ul>	
<b>SESSION 3 - Thursday 4 March 2021</b>	<b>Live via Zoom</b>
<b>Losses, Charges and Group Relief</b>	
<ul style="list-style-type: none"> <li>&gt; Recap on losses, charges and group relief</li> <li>&gt; Explore common issues</li> </ul>	
<b>SESSION 4 - Tuesday 9 March 2021</b>	<b>On Demand</b>
<b>Close Companies</b>	
<ul style="list-style-type: none"> <li>&gt; Refresher on the close company rules</li> <li>&gt; Consider the transactions impacted and identify common issues</li> </ul>	
<b>Q&amp;A - Thursday 11 March 2021</b>	<b>Live via Zoom</b>
<b>Live Q&amp;A Session</b>	
<ul style="list-style-type: none"> <li>&gt; Live Q&amp;A session for sessions 2 &amp; 4</li> </ul>	
<b>SESSION 5 - Tuesday 16 March 2021</b>	<b>On Demand</b>
<b>Tax Issues for Businesses Operating in Other Jurisdictions</b>	
<ul style="list-style-type: none"> <li>&gt; Tax treaties and the MLI</li> <li>&gt; Permanent establishment considerations</li> <li>&gt; Repatriation of profits and double taxation reliefs</li> <li>&gt; Key employment tax and VAT issues for consideration</li> <li>&gt; Practical issues for consideration</li> </ul>	
<b>SESSION 6 - Tuesday 23 March 2021</b>	<b>Live via Zoom</b>
<b>Taxing Innovation</b>	
<ul style="list-style-type: none"> <li>&gt; Recap of the R&amp;D tax credit</li> <li>&gt; Overview of specified intangible asset relief and allowance for scientific research</li> <li>&gt; Refresher on the knowledge development box (KDB)</li> <li>&gt; Corporation tax compliance - what disclosures are required?</li> <li>&gt; R&amp;D tax credit/KDB interventions and audits</li> </ul>	

## SESSION 7 - Thursday 25 March 2021

On Demand

### Round-up of Recent Key Cases, TAC Determinations and Updated Revenue Guidance

- > Round-up of recent case law and TAC determinations
- > Overview of key updates to Revenue guidance

## SESSION 8 - Tuesday 30 March 2021

Live via Zoom

### OECD and EU Tax Measures

- > Understand the impact of key international corporation tax developments for SMEs/domestic businesses including:
  - Exit tax provisions
  - Controlled Foreign Companies (CFCs)
  - Hybrids
  - DAC6
- > What is coming down the tracks?

## SESSION 9 - Thursday 1 April 2021

On Demand

### Key Compliance Obligations

- > Roundup of key compliance obligations including:
  - CT1 recent updates & common errors
  - DWT
  - iXBRL
  - Form 46G
  - VAT and payroll
  - Share remuneration
  - Claims & elections
  - Surcharges
  - Preliminary tax obligations
  - Mandatory disclosure
  - Country-by-country (CbCr) reporting
  - Close company issues

## SESSION 10 - Tuesday 6 April 2021

On Demand

### Accounting for Tax Transactions

- > Understand the accounting treatment of tax transactions
- > Outline the deferred tax requirements surrounding property and the acquisition of a business
- > Understand international and multi-national aspects of accounting for tax
- > Account for prior year tax adjustments and understand the accounting implications of a Revenue audit for accounting purposes

## Q&A - Tuesday 13 April 2021

Live via Zoom

### Live Q&A Session

- > Live Q&A session for sessions 5, 7, 9 & 10

## SESSION 11 - Tuesday 20 April 2021

Live via Zoom

### Transfer Pricing

- > Overview of the key issues that an SME/domestic business needs to be aware of from a TP perspective
- > Compliance obligations

## SESSION 12 - Tuesday 27 April 2021

Live via Zoom

### Technology and Corporate Tax

- > What readily available technologies can be used right now to create efficiencies and increase compliance from a corporate tax perspective?
- > What is next from a technology perspective?
- > How Revenue authorities are harnessing technology in the context of audits/interventions

## SESSION 13 - Thursday 29 April 2021

Live via Zoom

### Revenue Interventions in the Context of Corporate Tax

- > Identify common errors
- > Prepare for, attend and manage the audit on behalf of your client/employer
- > Understand interventions and compliance visits in the context of corporate tax

## SESSION 14 - Tuesday 31 August 2021

Live via Zoom

### Preparing for Corporate Tax Filings

- > Form CT1 - what is new?
- > Recap on recent legislative changes including Finance Act 2020 - impact on returns
- > Round-up of eBriefs relevant to this filing season
- > Tips, traps and pitfalls for CT filing:
  - Capital allowances
  - Pensions
  - Close company issues
  - Investment income
  - Group relief
  - Withholding tax
  - Foreign tax credits
  - Debt warehousing
- > Compliance considerations -
  - KDB, R&D and transfer pricing
  - Elections, disclosures, exchange of information and interaction with other tax heads - what needs to be disclosed/considered?
- > Funding - s247, EII and other considerations
- > Year-end considerations



# Practical Corporation Tax 2021

## Booking Form

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

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

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

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

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

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

\_\_\_\_\_

\_\_\_\_\_

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 start of the event. There is no credit allowance for non-attendance.

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