

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
Clare Wardell



Paul Murphy

Martin J. Kelly & Co

Sarah Meredith



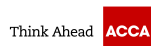
Feargal Kenzie
Aileen Stephens

Deloitte.

Brendan Murphy



Aidan Clifford



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.

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

SESSION 7 - Thursday 25 March 2021

On Demand

Key Compliance Obligations

- > Roundup of key compliance obligations including:
 - Dividend Withholding Tax (DWT)
 - Surcharges
 - iXBRL
 - Form 46G
 - VAT and payroll
 - Share remuneration
 - Claims
 - Elections
 - Preliminary tax obligations
 - Mandatory disclosure
 - Country-by-country (CbCr) reporting

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

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 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 7, 9 & 10
- > Update on any changes since material was recorded



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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