

Programme: Farming Tax and Preparing for Succession Update

Speakers: Kieran Coughlan, *Coughlan Accounting & Taxation Services Limited*
Úna Ryan, *Grant Thornton*

Dates & Times: Part 1 – Farming Tax Update - Tuesday, 25 May 2021, 12.00-13.00
Part 2 – Succession Planning Update - Wednesday, 9 June 2021, 11.00-12.00

CPD: 2 hours

Price: €55

Time	Topic	Speakers
12.00 – 13.00	Part 1 – Farming Tax Update <ul style="list-style-type: none"> • Recent changes • Incorporation and the “knock on effects” – Succession Planning, EU and Department Schemes • Family employments – Payroll, PRSI and deductibility • Farm Partnerships, Registered Farm Partnerships & Succession Farm - an analysis • Farm restructuring relief and Farm Consolidation relief • CAT and CGT reliefs in the context of farming • Stamp Duty update • Current areas of Revenue focus 	Kieran Coughlan, <i>Coughlan Accounting & Taxation Services Limited</i>
11.00 – 12.00	Part 2 – Preparing for succession/exit <ul style="list-style-type: none"> • Getting to grips with business relief and agricultural relief & their interaction with other reliefs • Retirement Relief • Entrepreneur Relief • Trade sale/MBO/Share buyback • Current areas of Revenue focus 	Úna Ryan, <i>Grant Thornton</i>

Speakers

Kieran Coughlan is a specialist in farm tax advice and is Principal at Coughlan Accounting & Taxation Services Limited. Kieran is a Chartered Tax Adviser (CTA) and Fellow of ACCA. Kieran is an active member of the Irish Tax Institute Branch Network and has lectured extensively for the Institute and other colleges. Kieran is a regular columnist with the Irish Examiner on farming tax and finance issues. Kieran is an active qualified farmer having trained at Clonakilty Agricultural College.

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.