

Programme: Property Tax Update

Speakers: Alan Kilmartin, *Deloitte*
Amanda Jayne-Comyn, *Doyle Keaney*
Gabrielle Dillon, *Twomey Moran*
Padraig Daly, *Mazars*
Ronan Harbourne, *BDO*

Date & Time: 11:00am – 12:00pm, Wednesday, 24 March 2021 (Part 1)
Tuesday, 4 May 2021 (Part 2)
11:00am – 12:45pm, Tuesday, 11 May 2021 (Part 3)

CPD: 3.5 hours

Price: €80

Part One – Live via Zoom: Wednesday 24 March 2021

Time	Topic	Speakers
11.00 – 12.00 Live via Zoom	Direct Taxes <ul style="list-style-type: none">• Trading V Investment in property• Development land• Ownership structures – different means of structuring property investment in Ireland e.g. individual, corporates, trusts, funds, QIFs, unit trusts etc.• Permanent Establishment issues• Transfers of investment land and buildings to trading stock and vice versa• Tax treatment on disposal – losses, reliefs, withholding• Tax treatment of income arising from property• Capital allowances• Non-resident owners• Areas of current Revenue focus	Padraig Daly, <i>Mazars</i>

Part Two – Pre-recorded Content: Released Tuesday 4 May 2021

Time	Topic	Speakers
20 mins	Stamp Duty <ul style="list-style-type: none">• Distinguish between residential and commercial property• Rates – choosing the applicable rate?• Implications of holding properties in investment vehicles• Site sales combined with building contracts (residential & commercial)• Leases• Sub-sales• Anti-avoidance – resting in contract, building licence, long agreement for lease, shares in companies/entities holding Irish non-residential property• Rebate for land acquired for residential development	Amanda Jayne-Comyn, <i>Doyle Keaney</i>

Time	Topic	Speakers
20 mins	RCT – General Overview <ul style="list-style-type: none"> • Compliance obligations for principal contractors • Common pitfalls that arise in the operation of RCT • Operation of RCT and reverse charge for VAT • Current areas of Revenue focus 	Alan Kilmartin, <i>Deloitte</i>

Part Three – Live via Zoom: Tuesday 11 May 2021

Time	Topic	Speakers
11.15 – 12.00	VAT <ul style="list-style-type: none"> • VAT on property rules post 2008 • Transfer of Business relief – let properties • Capital Goods scheme • Letting transactions – transitional properties • Waivers of exemptions and options to consider • Forced Sales 	Gabrielle Dillon, <i>Twomey Moran</i>
12:00 – 12:10	RCT in the context of Property	Alan Kilmartin, <i>Deloitte</i>
12:10 – 12:20	Topical Accounting for Property Transaction Issues	Ronan Harbourne, <i>BDO</i>
12:20 – 12:50	Panel Discussion and Q&A	Gabrielle Dillon, <i>Twomey Moran</i> Alan Kilmartin, <i>Deloitte</i> Ronan Harbourne, <i>BDO</i> Pdraig Daly, <i>Mazars</i>

Speakers

Alan Kilmartin is a Director with the Indirect Tax team Deloitte Dublin specialising in VAT and Relevant Contracts Tax. He joined Deloitte in 2007 having previously worked for the Revenue Commissioners as a tax auditor. He is a Chartered Tax Adviser (CTA) and has 19 years tax experience dealing with a wide variety of industries and has provided VAT and RCT services to clients in a

number of sectors specialising in construction, renewable energy, exploration and related fields. He also has experience in negotiating settlements with Revenue.

Amanda-Jayne Comyn is a Director in Doyle Keaney Tax Advisors. She has extensive experience advising on company law and on the commercial and tax aspects of M&As, reorganisations, estate and retirement planning, trusts and all aspects of property transactions with specialised experience in stamp duty and stamp duty planning. Amanda-Jayne is a barrister, a Chartered Tax Adviser (CTA) and a Trusts and Estates Practitioner. She regularly lectures to professionals and students and has authored and co-authored a number of publications including Bloomsbury's Irish Law of Stamp Duty and the Irish Tax Institute's Corporate Transactions: Tax and Legal Issues.

Gabrielle Dillon, a Chartered Tax Adviser (CTA), is a director of Twomey Moran a boutique taxation firm. She is a former director of VAT consultancy firm, Dermot O'Brien & Associates, which merged with Twomey Moran in March 2020. She is the regular author of VAT Cases and VAT News in the Irish Tax Review and she is a member of the Irish Tax Review Editorial Board. She has lectured frequently for the Irish Tax Institute and other professional bodies. She is co-author of the Institute publication Value Added Tax and VAT & Property and co-author of the Chartered Accountants Ireland publication VAT on Property.

Padraig Daly is a Partner with Mazars specialising in advising clients in the Construction industry as well as advising other Irish and multinational companies on mergers and acquisitions, corporate reorganisations and tax efficient financing. In recent years, he has focused on property development and investment, during which he has advised on large residential and commercial developments, structuring investment into Ireland from abroad, public private partnerships and infrastructure projects. He has written and lectured extensively on tax matters including for the Institute and the main accounting bodies. He is an AITI Chartered Tax Adviser (CTA) and an Associate of the Chartered Certified Accountants (ACCA).

Ronan Harbourne is a Director at BDO with over 18 years' experience in audit and financial reporting. He specialises in dealing with and advising SME's, delivering audit services to several of BDO's largest Irish indigenous clients. His clients include companies operating in the property, manufacturing; distribution; agri-food and service sectors.