

Programme: PAYE, PRSI, USC & VAT for Businesses

Speakers: James Fox, *EY*
Lisa Chapman & Emma Halligan, *Grant Thornton*
Ray Ryan, *Revenue Commissioners*

Date: Tuesday, 15 June 2021

Time: 10.00 – 12.30

CPD: 2.5 hours

Price: €55

Time	Topic	Speakers
10.00 – 10.55	Part 1 – PAYE, PRSI & USC <ul style="list-style-type: none">• PRSI & USC update• PAYE and USC regulations• Taxation and valuation of benefit in kinds• Travel & Subsistence Expenses• Termination payments• Taxation of directors – PAYE & PRSI• PAYE/PRSI interventions in 2021 and beyond• Taxation of a mobile workforce• Recent TAC determinations and a caselaw update	Lisa Chapman & Emma Halligan, <i>Grant Thornton</i>
10.55 – 11.00	Q&A	Lisa Chapman & Emma Halligan, <i>Grant Thornton</i>
11.00 – 11.05	Break	
11.05 – 12.00	Part 2 – VAT for Businesses <ul style="list-style-type: none">• Place of supply of goods/services• Intra-community trade & distance selling• 1 July 2021 changes• Trade outside EU• Invoicing and compliance requirements• VAT deductibility• VAT & Revenue Interventions• Roundup of key CJEU cases and TAC determinations	James Fox, <i>EY</i>
12.00 – 12.15	Part 3 – Postponed Accounting & Brexit	Ray Ryan, <i>Revenue Commissioners</i>
12.15 – 12.25	Q&A and Panel Discussion	James Fox, <i>EY</i> and Ray Ryan, <i>Revenue Commissioners</i>

Speakers

Emma Halligan joined Grant Thornton in 2015. She trained as part of their Private Client team where she gained extensive experience and knowledge of Income Tax for self-employed individuals and partnerships. Emma provides detailed and complex employment tax advice to clients in a number of different industries. Emma has gained experience in providing a range of taxation and social security services including PAYE reviews, PAYE due diligence, PAYE corrections and reporting to Revenue and reporting on the tax implications for the employer and the individual for global assignments to and from Ireland. She has worked with various clients on workforce restructuring including providing tax advice on the taxable and non-taxable elements of termination payments and liaising with the individuals affected to assist with their decision-making process. Emma holds a Bachelor of Arts in Business Studies from the University of Limerick. She is a member of Chartered Accountants Ireland (ACA) and an associate of the Irish Taxation Institute (AITI).

Lisa Chapman joined Grant Thornton in April 2015 as a tax senior and currently serves as an Associate Director in their taxation division. She is a tax practitioner in their Limerick office with extensive experience in corporate tax, personal tax and Employers PAYE/PRSI (including payroll processing and advice surrounding termination payments). In addition, she has gained much experience in PAYE reviews. Lisa has vast experience in Revenue audits and capital taxes including succession planning. She has gained valuable experience in tax compliance and planning with companies of varied sizes in multiple sectors. Lisa has a Bachelor of Business Degree (BBS) from University of Limerick (UL). She is an associate of the Irish Taxation Institute (ITI) and a member of the Chartered Accountants Ireland (ACA).

James Fox leads the EY Indirect Tax practice in Munster, advising on all aspects of VAT-related taxes for a wide range of clients. He joined EY in 2015, having previously trained with KPMG in Dublin in VAT. James has extensive experience on national and international VAT consultancy assignments and he has assisted various clients in the course of Revenue audits and advises national and multinational companies operating in various sectors. James is a Chartered Tax Adviser (CTA) and is also a member of Chartered Accountants Ireland. James also serves as a committee member of the Chartered Accountants Cork Society.

Ray Ryan is Assistant Principal in the Customs Division of the Revenue Commissioners. He has over ten years' experience in Revenue's Customs Division, and currently has responsibility for the Brexit trader engagement programme. This role involves providing information and practical support to businesses that are dealing with the new trading environment between Ireland and United Kingdom.