

Property Transactions – Tax & Legal

Speakers: Michael O'Scathail, *Crowe* & Laura James, *Matheson LLP*

Date: Wednesday, 19 April 2023

Time: 08.30 – 10.30

Venue: Zoom

Programme:

This seminar will take you through the key considerations and topical matters from a tax and legal perspective when you, your client or employer is involved in a property transaction. This will include:

- Overview of recently introduced measures relating to taxes on property including RZLT, Vacant homes tax, update on stamp duty.
- Tax and Legal considerations for property transactions including scenarios such as:
 - Properties held in a company, sale of company v sale of property;
 - Potential options for sites acquired for development;
 - Sublet by a company of its premises;
 - Surrendering a lease.

Time	Topic	
08.30 – 08.35	Introduction and Opening Remarks	Chairperson
08.35 – 09.20	Part 1	Michael O'Scathail, <i>Crowe</i> & Laura James, <i>Matheson</i> <i>LLP</i>
09.20 - 9.30	10-minute break	
09.30 – 10.10	Part 2	Michael O'Scathail, <i>Crowe</i> & Laura James, <i>Matheson</i> <i>LLP</i>
10.10 - 10.30	Q&A with speakers	Michael O'Scathail, <i>Crowe</i> & Laura James, <i>Matheson</i> <i>LLP</i>

Speakers Bios:

Laura James is a Senior Associate in the Commercial Real Estate Group at Matheson LLP, Ireland's largest law firm. Matheson LLP's clients include over half of the world's 50 largest banks, 7 of the world's 10 largest asset managers, 9 of the world's most innovative companies and Matheson LLP has advised the majority of the Fortune 100 companies. Laura has over 10 years of experience and is based in the Cork office and acts for a broad range of international and large domestic clients on a wide variety of real estate transactions. Laura has particular expertise in acting for tenants or purchasers seeking to establish, or expand, a presence in Ireland. Laura also has experience working

in technology and data privacy law and has a strong interest in the emergence of PropTech in the Irish property market.

Michael O'Scathail is a Director in the Tax Department of Crowe Ireland. Michael works with a range of clients from a variety of sectors including food & beverage, construction, waste management and insurance services, advising them on compliance and tax planning across the various tax-heads. Among the areas in which he specialises are corporate structures and restructuring, raising finance tax-efficiently including through use of EIS, structuring of complex property transactions for developers and investors, and buying and selling of businesses. He regularly speaks to industry representative bodies and to participants on Enterprise Ireland programmes. Michael is a fellow of Chartered Accounts Ireland and a Chartered Tax Adviser (CTA).