

Property Transactions – Tax & Legal

Speakers: Michael O’Scathail, *Crowe* & Hilda Wrixon, *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> & Hilda Wrixon, <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> & Hilda Wrixon, <i>Matheson</i> <i>LLP</i>
10.10 - 10.30	Q&A with speakers	Michael O’Scathail, <i>Crowe</i> & Hilda Wrixon, <i>Matheson</i> <i>LLP</i>

Speakers Bios:

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).

Hilda Wrixon is a Partner 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, 8 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. Hilda has broad experience in all areas of commercial real estate, including: sales and acquisitions; commercial leasing including retail, office and industrial leasing; development projects in respect of office, industrial and data centre buildings; and landlord and tenant matters. Hilda regularly advises pharmaceutical and technology companies on real estate aspects of the establishment and expansion of their Irish and EMEA branches and negotiating related lease documentation. Hilda also represents several clients in the industrial and logistics sector working on site acquisitions and disposals, and leasing of bespoke industrial and office space