

**Complete Tax Round-up for the Corporate Sector
Programme**

Time	Topic	
08.30-08.35	Introduction and Opening Remarks	
08.35-09.20	<p>General Corporation Tax Update</p> <ul style="list-style-type: none"> • Update on recent domestic corporate tax changes and topical issues • Key considerations for corporation tax compliance • Practical tips for your business in advance of year-end including: <ul style="list-style-type: none"> ○ Claims for losses and charges ○ R&D Tax credit claims ○ Employee/Director pension schemes ○ Directors' current and loan accounts ○ Close company surcharge • Roundup of payroll tax considerations and recent changes including: <ul style="list-style-type: none"> ○ Payroll reporting ○ Benefit-in-kind ○ Share Option schemes • Review of recent VAT changes 	Chairperson Paul Murphy, Martin J Kelly & Co
09.20-09.40	<p>International Tax</p> <ul style="list-style-type: none"> • Context – what is the state of play in international tax at the moment and where does Ireland sit? • Transfer pricing <ul style="list-style-type: none"> ○ 2022 OECD TP guidelines ○ Key considerations for TP documentation ○ What's next? • Country-by-country reporting <ul style="list-style-type: none"> ○ Summary of the obligations and requirements ○ Key considerations for reporting ○ What next? • DAC 7 <ul style="list-style-type: none"> ○ What is it? ○ Who does it apply to and when? ○ Key considerations if it applies • ATAD 3 <ul style="list-style-type: none"> ○ What is the purpose of the directive? ○ Potential consequences for "shell" entities • BEPS <ul style="list-style-type: none"> ○ Pillar 1 & 2 – Summary of each ○ Stage of implementation of each ○ Key considerations • Looking to the future 	Mark Barrow, Deloitte

Time	Topic	
09.40-09.50	Break	
09.50-10.15	International Tax (Continued)	Mark Barrow, Deloitte
10.15-10.45	Revenue Interactions <ul style="list-style-type: none"> • Summary of recent Revenue compliance activity • Overview of various Revenue divisions and areas of focus • Review of Revenue audits including: <ul style="list-style-type: none"> ○ Selection for audit ○ Common issues associated with audits ○ Categories of default ○ Disclosure options ○ Pre-audit review ○ eAudit 	Paul Murphy, Martin J Kelly & Co
10.45-11.00	Q&A	

Speakers

Mark Barrow is a Manager in Deloitte's Corporate and International tax department. Mark advises a wide variety of clients from clients in the Technology, Media and Telecommunications markets to Indigenous Irish Businesses. Mark is a Chartered Tax Adviser (CTA) and an associate of Chartered Accountants of Ireland.

Paul Murphy is the Managing Director of Martin J. Kelly & Co. He is a Chartered Tax Adviser (CTA) and a Fellow of the Association of Chartered Certified Accountants. Paul has lectured with the Irish Tax Institute for over 20 years and is a speaker for ACCA on their professional development panel. He is also co-author of the Institute's third-level publication *Irish Taxation: Law and Practice*.