

Transactions Between a Company and its Members – Tax & Legal Perspective

Programme

Time	Topic	Speakers
08.30-08.35	Introduction to session and speakers	
08.35-09.30	Part 1 – Tax <ul style="list-style-type: none">• Share sale to a controlled company<ul style="list-style-type: none">○ Sales for cash○ Sales for shares• Business incorporation<ul style="list-style-type: none">○ In return for cash○ In return for shares• Company share buybacks• Illustrative examples/scenarios	Mark Doyle, <i>Circulo</i>
09.30-09.45	Break	
09.45-10.30	Part 2 – Legal <ul style="list-style-type: none">• Acquisitions or sale of non-cash assets by or from a company• Disclosures required for Director transactions with a company• Loans or quasi loans• Distributions• Redemptions/buybacks• Illustrative examples/scenarios	Amanda-Jayne Comyn, <i>Circulo</i>
10.30-10.45	Q&A	

Speakers

Amanda-Jayne Comyn BL is a Director of Circulo. Amanda has over 20 years' experience and as a barrister and CTA, Amanda-Jayne's expertise lies across both the legal and tax spheres with particular experience in advising on all aspects and types of transactions for both corporates and their shareholders together with advising private clients on succession, estate and retirement planning and Revenue Interventions. She is also a stamp duty expert being the co-author of '*Bloomsbury's Irish Law of Stamp Duty*'. She has other technical writing experience as co-author and editor of '*Corporate Transactions: Tax and Legal Issues*' published by the Irish Tax Institute. To remain at the cutting edge of tax legislation, she regularly speaks at conferences and sit on committees across multiple professional organisations.

Amanda-Jayne is on the Council of the Irish Tax Institute and chairs the Professional Services Committee.

Mark Doyle is a Director of Circulo. Mark is a fellow of Chartered Accountants Ireland and a Chartered Tax Adviser. Mark's experience spans across multiple areas including succession planning, personal tax planning, corporate reconstructions, mergers and acquisitions, MBOs, share buybacks, property transactions and Revenue Interventions.

Mark shares his expertise by speaking extensively for professional bodies. Mark also writes for professional publications and contribute to articles in the national press on tax matters. Mark is the sole author of '*Capital Gains Tax: A Practitioners Guide*' published by Chartered Accountants Ireland.