

## Global Mobility Tax Update – Post covid-19

### Programme

Time	Topic	Speaker
08.30-08.45	Introduction and Opening Remarks	
08.45-09.30	<b>Part 1 – Employee considerations and potential obligations</b> <ul style="list-style-type: none"><li>• Consequences of change in work patterns, increased mobility of employees:<ul style="list-style-type: none"><li>○ Employee days in other jurisdictions and tax residence</li><li>○ Income tax/social security implications</li><li>○ Documentation and compliance obligations (e.g. exclusion orders)</li></ul></li><li>• Concessions provided for Covid-19</li><li>• Areas of Revenue focus</li><li>• Illustrative examples/scenarios</li></ul>	<b>Gillian Moore, EY</b>
09.30-09.40	Break	
09.40 -10.15	<b>Part 2 – Company considerations and potential obligations</b> <ul style="list-style-type: none"><li>• Consequences of change in work patterns, increased mobility of employees:<ul style="list-style-type: none"><li>○ Permanent establishment</li><li>○ Consideration of OECD Model Treaty and Commentary</li><li>○ Tax residence of company</li><li>○ Documentation and compliance obligations</li></ul></li><li>• Areas of Revenue focus</li><li>• Illustrative examples/scenarios</li></ul>	<b>James O’Hagan, EY</b>
10.15-10.30	Q&A	

### Speakers:

**Gillian Moore** is a Director in Tax in the People Advisory Services team in EY specialising in personal tax, employment tax and Global Mobility. Before joining EY in 2017, Gillian spent over 3 years working for Kerry Group initially as the Group Personal Tax Manager and also in a Finance Business Partner role supporting the Group Finance, HR, Reward and Tax functions on various projects. Gillian trained in practice with KPMG. Gillian qualified with the Chartered Accountants Ireland in 2008 and is a Chartered Tax Adviser (CTA).

**James O’Hagan** is a Director in Tax in the Corporate Tax department in EY and is a Chartered Tax Adviser (CTA). Before joining EY in 2017, James spent 4 years working in the corporate tax department of Mazars. James qualified as an accountant with the Association of Chartered Certified Accountants in 2015 and is a Chartered Tax Advisor since 2017.