

Complete Tax Round-up for the Corporate Sector

Speakers: Paul Murphy, *Martin J Kelly & Co*, and Mark Barrow, *Deloitte*

Date: Tuesday, 21 November 2023

Time: 08.30 – 11.00

Programme

Time	Topic	
08.30-08.35	Introduction and Opening Remarks	Chairperson
08.35-09.20	CT, Year-end, Payroll and VAT – Practical Update <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	Paul Murphy, <i>Martin J Kelly & Co</i>
09.20-09.40	International Tax <ul style="list-style-type: none">• Context – what is the state of play in international tax at the moment and where does Ireland sit?• BEPS<ul style="list-style-type: none">○ Pillar 1 & 2 – Summary of each• Stage of implementation of Transfer pricing<ul style="list-style-type: none">○ Broad overview – key items to be considered, compliance requirements etc.○ Transfer pricing for branches• Public Country-by-country reporting<ul style="list-style-type: none">○ Summary of the obligations and requirements○ Key considerations for reporting○ What next?• ATAD 3<ul style="list-style-type: none">○ What is the purpose of the directive?○ Potential consequences for “shell” entities○ each	Mark Barrow, <i>Deloitte</i>

Time	Topic	
	<ul style="list-style-type: none"> ○ Key considerations ● Looking to the future ● BEFIT ● DAC 8 ● VAT in the Digital Age 	
09.40-09.50	Break	
09.50-10.15	International Tax (Continued)	Mark Barrow, <i>Deloitte</i>
10.15-10.45	Revenue Interactions <ul style="list-style-type: none"> ● Summary of recent Revenue compliance activity ● 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, <i>Martin J Kelly & Co</i>
10.50-11.00	Q&A	

Speakers

Mark Barrow is a Senior 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. Mark is a tax lecturer with UCC, lecturing the taxation module on the masters of accounting programme.

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*.