

Prepare for Income Tax Pay & File 2023

Speakers: Lauren Clabby, *KPMG* & Louise Walsh, *Revenue*

Date: Tuesday 27 June 2023

Time: 08.30 -10.30

Venue: Hybrid - Irish Tax Institute Office & Online

CPD: 2 hours

Programme

Time	Topic	Speakers
08.30 – 08.35	Introduction	Chairperson
08.35 – 09.15	Part 1 – Tips & traps for Pay & File 2023 <ul style="list-style-type: none">Forms 11 & 12 2022 – what is new?Recap on recent legislative changes including Finance Act 2021 & Finance Act 2022 – impact on returnsRound-up of eBriefs relevant to this filing seasonEnsuring adequate disclosures including:<ul style="list-style-type: none">extract from accounts pagesincome sources – in the context of 3rd party returns and exchange of informationCAT and CGT requirements	Lauren Clabby, <i>KPMG</i>
09.15 – 09.20	Tea/Coffee Break	
09.20 – 10.00	Part 2 – Key filing considerations including: <ul style="list-style-type: none">Case I/IISchedule E<ul style="list-style-type: none">Share optionsAvailability of personal tax credits and reliefs including SARP, SURE, FED, split year relief, cross border relief and R&D, etc.Director's remuneration in the context of PModForeign Income Sources considerations areas to watch out for (double tax relief, offshore funds, etc.)Case VIssues for non-residents, non-domiciles, and high-net-worth individualsDebt warehousingCashflow considerations including:<ul style="list-style-type: none">Preliminary Tax optionsYear-end options for Case I/IIReviewing deductions and provisions for Case I/IIReviewing deductions, credits and reliefs including pensions, EII, medical expenses, etc.	Lauren Clabby, <i>KPMG</i>
10.00- 10.20	Part 3 – Pay & File update from Revenue <ul style="list-style-type: none">Changes and updates to the 2022 Form 11<ul style="list-style-type: none">PSWTRent Tax CreditPre-population of real-time creditsGeneral overview of the Form 11	Louise Walsh, <i>Revenue</i>
10.20 – 10.30	Part 4 – Q&A session	Louise Walsh, <i>Revenue</i> & Lauren Clabby, <i>KPMG</i>

Speakers

Lauren Clabby, Chartered Tax Adviser (CTA), is a Director in KPMG Ireland's direct tax group. Lauren has over 15 years' private client experience, specialising in income tax, capital gains tax and capital acquisitions tax, and providing direct tax advisory and compliance services to high-net-worth individuals. Lauren has a BCL from UCD.

Louise Walsh had been working with Revenue since 2015, beginning her career in PAYE. She moved to Business Taxes in 2019 specialising in Income Tax , CGT and Corporation Tax, also dealing with Irish speaking customers. Louise currently works as a HEO in Business Division Service to Support Compliance. She has been directly involved in training and mentoring new recruits to Revenue for a number of years.