

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	General Corporation Tax 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, Martin J Kelly & Co
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, Deloitte

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, Deloitte
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, 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. Mark has previously delivered tutorials in UCC at both undergraduate and post graduate level.

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*.