

Corporation Tax: Back-to-Basics & Compliance (Online)

Dates: Tuesday 3 March - Tuesday 31 March

CPD: 10 hours

Price: €295

Programme

Session	Content	Time & Date	Speaker
On-Demand	Corporation tax fundamentals <ul style="list-style-type: none">• Fundamental company law issues relevant to companies, including the formation of a company and the role of directors• Impact of tax residency on a company's tax liability• Taxation of different sources of company income including trading income, investment income, foreign income and chargeable gains• Tax relief available for losses and trade charges• Taxation of groups and close companies• Self-assessment including corporation tax filing and payment obligations• Fundamentals of a corporate tax computation including allowances, reliefs and exemptions, losses and double tax relief• Territorial scope of Irish Corporation Tax• What constitutes a trade?• Income classification and rates	On Demand 2 hours	Mark Barrow, <i>SSE plc</i>
1	Losses, charges and group relief <ul style="list-style-type: none">• Recap on losses, charges and group relief• Capital Allowances• Explore common issues	11.00-12.30 Tuesday 3 March	Michael O'Scathail, <i>Crowe</i>
2	Close Companies <ul style="list-style-type: none">• Refresher on the close company rules• Consider the transactions impacted and identify common issues	11.00-12.30 Thursday 12 March	Paul Murphy, <i>Martin J. Kelly & Co.</i>
3	Tax Issues for Businesses Operating in Other Jurisdictions, and EU and OECD developments for Businesses operating in Ireland <ul style="list-style-type: none">• Tax treaties and the MLI• Permanent establishment considerations• Repatriation of profits and double taxation reliefs• Key employment tax and VAT issues for consideration• Practical issues for consideration	11.00-12.30 Wednesday 18 March	David Moran, <i>Deloitte</i>

	<ul style="list-style-type: none"> Impact of key international corporation tax developments for SMEs/domestic businesses and what is coming down the tracks? 		
4	Taxing Innovation – the R&D Tax Credit <ul style="list-style-type: none"> Recap of the R&D tax credit Overview of specified intangible asset relief and allowance for scientific research Refresher on the knowledge development box (KDB) Corporation tax compliance – what disclosures are required? R&D tax credit/KDB interventions and audits 	11.00-12.30 Thursday 26 March	Emma Fidgeon-Kavanagh & Amy Gill, <i>KPMG</i>
5	Accounting for tax transactions – the basics <ul style="list-style-type: none"> Understand the accounting treatment of tax transactions Outline the deferred tax requirements surrounding property and the acquisition of a business Understand international and multi-national aspects of accounting for tax Account for prior year tax adjustments and understand the accounting implications of a Revenue audit for accounting purposes 	11.00-12.30 Tuesday 31 March	Yvonne Diamond, <i>Interpath</i>
Additional Session	Preparing for Corporate Tax Filing <i>Note: Participants of this CT programme will be given access to this separate webinar – separate registration will not be required</i>	11.00-12.00 Thursday 11 June	Kevin Donovan, <i>Baker Tilly</i>

Speakers' Bios

Mark Barrow is a Senior Manager with SSE plc, where he leads the group's Irish tax department. Previously, Mark was a senior manager in Deloitte's Corporate and International tax department where he advised 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 lecturer with University College Cork, where he acts as the University's Subject Matter Expert in Taxation. Mark currently lectures in Advanced Corporation Tax and Income tax on the Masters of Accounting Programme and Corporation Tax and VAT to undergraduate students.

Kevin Donovan is a Senior Tax Manager in Baker Tilly. His expertise lies in corporate tax advisory services for both domestic and international clients. Kevin specialises in guiding the expansion of Irish domestic operations and structuring Irish operations for international

entities across a variety of industries. He also specialises in advising on Relevant Contracts Tax (RCT) issues for clients in the construction sector, focusing particularly on the complexities faced by international companies setting up construction and related operations in Ireland. Kevin is a Chartered Tax Adviser (CTA).

Yvonne Diamond is a Tax Director in the Tax department of Interpath. With over 15 years of experience in practice, Yvonne's particular area of interest is tax efficient structuring. During her varied career, she has provided support to clients with tax structuring, due diligence, significant investments and exits, tax compliance and general tax advisory matters. She has authored articles for the Irish Tax Review and the Tax Monitor in Finance Dublin. Yvonne is a Chartered Tax Adviser (CTA) and a Fellow of Chartered Accountants Ireland.

Emma Fidgeon-Kavanagh is a tax principal with KPMG Ireland. Emma has been involved in preparing, managing and successfully defending under revenue audit R&D Incentives claims since 2005 including the R&D tax credit and Knowledge development box making her one of the most experienced R&D incentives professionals in the country. Emma also works with her clients to access significant grant funding including RD&I, Environmental and other grants for IDA and Enterprise Ireland. Emma has experience working with multinationals and SMEs in all sectors, guiding them through the claims process from end to end. She is fellow of chartered accountants Ireland, and a graduate of University College Dublin. Emma is Chartered Tax Adviser (CTA).

Amy Gill is an Associate in the R&D tax credits team at KPMG Ireland. She supports Irish indigenous and multinational companies from a wide range of sectors with the preparation and defence of R&D tax credit claims and grants, working as part of a multidisciplinary team. Amy holds a degree in Business Information Systems from University College Cork.

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 25 years and is a speaker for a number of accountancy bodies on their professional development panels. He is also co-author of the Institute's third-level publication Irish Taxation: Law and Practice.

Michael O'Scathail is a Director in the Tax Department of Crowe Ireland. Michael works with a range of owner-managed businesses from a variety of sectors including food & beverage, construction, waste management and insurance services, advising both the business and their owners on compliance and tax planning across the various tax-heads. Among the areas in which he specialises are corporate structures and restructuring, raising finance tax-efficiently including through use of EIS, structuring of complex property transactions for developers and investors, and buying and selling of businesses. He regularly speaks to industry representative bodies and to participants on Enterprise Ireland programmes. Michael is a fellow of Chartered Accounts Ireland and a Chartered Tax Adviser

(CTA).

David Moran is a Director in the Corporate and International tax team in Deloitte working with a wide range of clients including Irish indigenous groups expanding overseas and private equity backed groups. He has over 10 years' experience specialising in corporation tax. He specialises in providing a wide range of corporate tax compliance and consultancy services for medium/large domestic groups and international organisations including corporate restructurings, acquisitions and disposals, Revenue audits and investigations and due diligence assignments. David is a Chartered Tax Adviser (CTA) and Associate of Chartered Accountants Ireland.