Joint ITI & STEP Ireland Webinar

Trusts and Estate Planning: Practical Taxation Approaches, Case Studies and Key Insights

Date: Tuesday, 2 December

Time: 10.30 – 13.00, Online via Zoom

This event is kindly sponsored by Davy

	Topic	Speakers
10.30 – 10.35	**Introduction**	Andrea McNamara, *EY Law*
10.35 – 10.40	**Address by Sponsor**	*Davy TBC*
10.40 – 11.25	**Session 1: Understanding Trusts** • **Bare Trusts**: Gift or inheritance to minor child/grandchild, family partnership. • **Discretionary Trusts**: Protection from creditors or marital breakdown, generation-skipping, parking assets for reliefs or exemptions, continuation of business, risks where used for ARF or foreign property. • **Discretionary Trusts for Persons with Special Needs**: Tailored approaches and considerations. **Session 2: Fixed and Life Interest Trusts** • **Fixed Trusts for Children**: Inheritance at a particular age. • **Life Interest Trusts**: Blended family considerations.	*Claire Tuohy, HOMS*
11.25 – 11.30	**Break**	

11.30 – 12.15	**Session 3: Territoriality and Administration of Trust and Estates**
	• **Introduction:** Recap of the taxation of Trusts and Estates
	• **Territoriality of Trusts and Estates from a Tax Perspective**:
	  ○ Income tax
	  ○ Capital gains tax
	  ○ Capital acquisitions tax
	  ○ Case studies
	  ○ Anti-avoidance provisions
	• **Administration**: Brief overview of CRBOT and mandatory disclosure requirements
	• **Tax considerations for Life Interest Trusts:** Purchase of reversionary interest
		Brian Broderick & Cian Shanahan, *KTA Tax*

12.15 – 12.45	**Key Considerations regarding the Fair Deal Scheme for your Clients:** • What is the scheme & how it may impact your financial situation and estate planning, including assets and income & pension10 • The importance of having a Power of Attorney in place	Tom Murray, *Fair Deal Advice*
12.45 – 13.00	**Panel Discussion and Q&A session with all speakers**	

Speaker Biographies

Brian Broderick is a Director at KTA Tax, an AITI Chartered Tax Adviser (CTA) and a Trust and Estate Practitioner (TEP). He has specialised in private client taxation for over 14 years and has extensive expertise in inheritance tax planning, trust and estate administration, and advising on the tax implications of asset transfers. Brian works closely with clients to structure their affairs in a tax-efficient manner, helping them pass wealth to the next generation while navigating complex cross-border issues where required. Brian also advises business owners, particularly in managing business sales and/or succession, to optimise the tax position for all members of a family. Some of this work requires restructuring in advance of transactions and often includes cross-border aspects involving double taxation treaties, multi-jurisdictional tax residence, and foreign located assets. Recognised for his technical insight and practical approach, he is a co-author of the fifth edition of *Bohan and McCarthy: Capital Acquisitions Tax*, published in 2025 by Bloomsbury Professional (updated to Finance Act 2024). A regular speaker, Brian has lectured for the Law Society of Ireland, the Society of Trust and Estate Practitioners (STEP), and the Irish Tax Institute (ITI), sharing his knowledge with professionals across the tax industry.

Tom Murray is founder and Managing Director of www.fairdealadvice.ie Irelands leading independent Professional advisors on the Fair Deal and long-term care financing. Tom is a Fellow of the Chartered Institute of Management Accountants (FCMA). Tom has been advising on the Fair Deal since its launch in 2009 and has extensive knowledge of caring and the Nursing Home sector having previously run Nursing Home's for over seven years. Tom is a regular contributor to Radio Shows and newspaper articles, speaker at Conferences and Events on the Fair Deal and long-term care funding. Tom Provides CPD Training on the Fair Deal. www.fairdealadvice.ie offers a nationwide service and has office in Clonakilty and Dublin.

Cian Shanahan is an Associate of the Irish Taxation Institute and a Chartered Tax Adviser (CTA) with KTA Tax. He joined KTA Tax in July 2021 after graduating with a Law degree from the University of Limerick with first-class honours. He has been advising private clients for a number of years with a broad range of experience in personal tax to include income tax, capital gains tax and gift/inheritance tax. He also has experience in advising trusts and estates on tax issues, as well as beneficiaries of these entities. Much of his experience relates to cross-border scenarios involving interaction with taxes in other jurisdictions. He is experienced in dealing with both complex compliance work and bespoke tax planning.

Claire Tuohy is a Probate Solicitor with Holmes Law and specialises in wills, probate, trusts, inheritance tax planning, and especially in managing cross-border estates between Ireland and the United Kingdom. Since embarking on my legal career in 2009, my focus has been on offering not just legal advice but genuine support in the realms of wills, probate, and trusts. Claire joined Holmes in in 2017 and is a Committee Member and Member Secretary of STEP Ireland.