

Title: Farming and Land Use – Tax & Legal Update
Date: Tuesday 26 November 2024
Time: 09.30 – 12.30
Venue: Midlands Park Hotel, Portlaoise & online via Zoom
CPD Hours: 3 CPD hours
Speakers: Aisling Meehan, *Aisling Meehan Agricultural Solicitors*
 Declan McEvoy, *Declan McEvoy Tax*
 Kieran Coughlan, *Coughlan Accounting & Taxation Services Ltd*

Programme

Time	Topic	Speaker
09.30 - 09.35	Opening Remarks	
09.35 - 10.25	Part 1 - Lifetime/existing farmers and landowners <ul style="list-style-type: none"> • Available farming structures – partnerships, co-ops, incorporation, leasing • Tax/accounting what is the same and what is changing <ul style="list-style-type: none"> ○ Lifetime taxation of farm/farming business ○ Taxation of modern land usage e.g. forestry, renewables, grazing etc. • VAT and farming • Compliance interventions/audit interactions with Revenue. 	Kieran Coughlan, <i>Coughlan Accounting & Taxation Services Ltd</i>
10.20 - 11.10	Part 2 - Tax perspective - Planning for the future <ul style="list-style-type: none"> • Exiting or restructuring • Next generation v 3rd party • Available reliefs – Agricultural relief, business relief, farm restructuring relief, retirement relief. 	Declan McEvoy, <i>Declan McEvoy Tax</i>
11.10 - 11.25	Tea & Coffee Break	
11.25 - 12.15	Part 3 - Legal perspective - Planning for the future <ul style="list-style-type: none"> • Lifetime transfers • Will drafting • Stamp Duty • Considerations post-transfer/provision for other children/family members - rights of residence & joint tenancy 	Aisling Meehan, <i>Aisling Meehan Agricultural Solicitors</i>
12.15 - 12.30	Q&A	

Speakers:

Kieran Coughlan is a specialist in farm tax advice and is Principal at Coughlan Accounting & Taxation Services Limited. Kieran is a Chartered Tax Adviser (CTA) and Fellow of ACCA.

Kieran is an active member of the Irish Tax Institute Branch Network and has lectured extensively for the Institute and other colleges. Kieran is a regular columnist with the Irish Examiner on farming tax and finance issues. Kieran is an active qualified farmer having trained at Clonakilty Agricultural College.

Aisling Meehan is a Farmer, Solicitor and Chartered Tax Adviser. She trained in one of the top 5 commercial law firms in Dublin qualifying as a solicitor and chartered tax adviser before setting up her own firm in 2008. Her law firm specialises in agricultural law and tax advice and has a nationwide client base. She takes an active part in shaping agricultural legal and tax policy and was awarded a Nuffield Scholarship in 2011 awarded to future leaders in the Agricultural Industry. She was invited by the Department of Agriculture to be special rapporteur on financial and legal issues that affect women in agriculture for the National Dialogue on Women in Agriculture and thereafter was invited to be a member of the Women in Agriculture stakeholders group. She is current chair to the Law Society Gazette. She is regularly asked to speak on national television and radio on agricultural and rural matters and is solicitor to the Irish Farmers Journal.

Aisling is a qualified young trained farmer (Level 6 FETAC 2006) and farms in partnership with her husband Brian, also a young trained farmer (Level 6 FETAC 2018) in County Clare with their four young children.

Declan McEvoy is former Head of Tax of IFAC for 10 years and recently qualified as a mediator. With over 30 years experience, Declan is widely recognised for its specialist knowledge of agri tax issues.

Declan is also an Irish Tax Institute Registered Tax Consultant and frequently speaks at national seminars and client workshops for professional bodies, farm organisations, banks, farm groups.