

Prepare for Income Tax Pay & File 2025

Date: Thursday 12 June 2025
Time: 10.30 – 12.30
Venue: Online via Zoom

Programme

Time	Topic	Speakers
10.30 – 10.35	Introduction	
10.35 – 11.20	Part 1 – Tips & traps for Pay & File 2025 <ul style="list-style-type: none">• Forms 11 & 12 2024 – what is new?• Recap on recent legislative changes including Finance (No. 2) Act 2023 & Finance Act 2024 – impact on returns• Round-up of eBriefs relevant to this filing season• Ensuring adequate disclosures including:<ul style="list-style-type: none">◦ extract from accounts pages◦ income sources – in the context of 3rd party returns and exchange of information◦ CAT and CGT requirements• Case I/II• Schedule E<ul style="list-style-type: none">◦ Share options◦ Availability 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 PMod• Foreign Income Sources considerations areas to watch out for (double tax relief, offshore funds, etc.)• Case V• Issues for non-residents, non-domiciles, and high-net-worth individuals• Debt warehousing• Cashflow considerations including:<ul style="list-style-type: none">◦ Preliminary Tax options◦ Year-end options for Case I/II◦ Reviewing deductions and provisions for Case I/II◦ Reviewing deductions, credits and reliefs including pensions, EII, medical expenses, etc.	Lauren Clabby, <i>PwC Private</i>
11:20 – 11:30	Tea/Coffee Break	
11.30 – 12.15	Part 2 – Pay and File update from Revenue <ul style="list-style-type: none">• Updates to the Form 11 2024<ul style="list-style-type: none">◦ RPRIR◦ PSWT-end of transitional arrangements◦ Updated Personal Credits and ratebands◦ Overview of Form 11	Louise Walsh, <i>Revenue</i>
12.15 – 12.30	Q&A session	Louise Walsh, <i>Revenue</i> & Lauren Clabby, <i>PwC Private</i>

Speakers

Lauren Clabby, Chartered Tax Adviser (CTA), is a Director in PwC Private. Lauren has over 20 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 has 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.