

## Prepare for Income Tax Pay & File 2024

**Date:** Tuesday 18 June 2024

**Time:** 08.30 - 11.00

**Venue:** Online

### Programme

| Time          | Topic                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Speakers                                                     |
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| 08.30 – 08.35 | Introduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Chairperson                                                  |
| 08.35 – 09.35 | <b>Part 1 – Tips &amp; traps for Pay &amp; File 2024</b> <ul style="list-style-type: none"><li>• Forms 11 &amp; 12 2023 – what is new?</li><li>• Recap on recent legislative changes including Finance Act 2022 &amp; Finance (No.2) Act 2023 – impact on returns</li><li>• Round-up of eBriefs relevant to this filing season</li><li>• Ensuring adequate disclosures including:<ul style="list-style-type: none"><li>○ extract from accounts pages</li><li>○ income sources – in the context of 3<sup>rd</sup> party returns and exchange of information</li><li>○ CAT and CGT requirements</li></ul></li><li>• Case I/II</li><li>• Schedule E<ul style="list-style-type: none"><li>○ Share options</li><li>○ Availability of personal tax credits and reliefs including SARP, SURE, FED, split year relief, cross border relief and R&amp;D, etc.</li><li>○ Director’s remuneration in the context of PMod</li></ul></li><li>• Foreign Income Sources considerations areas to watch out for (double tax relief, offshore funds, etc.)</li><li>• Case V</li><li>• Issues for non-residents, non-domiciles, and high-net-worth individuals</li><li>• Debt warehousing</li><li>• Cashflow considerations including:<ul style="list-style-type: none"><li>○ Preliminary Tax options</li><li>○ Year-end options for Case I/II</li><li>○ Reviewing deductions and provisions for Case I/II</li><li>○ Reviewing deductions, credits and reliefs including pensions, EII, medical expenses, etc.</li></ul></li></ul> | Lauren Clabby, <i>KPMG</i>                                   |
| 09:35 – 09:45 | <b>Tea/Coffee Break</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                              |
| 09.45 – 10.45 | <b>Part 2 – Pay &amp; File update from Revenue</b> <ul style="list-style-type: none"><li>• Changes and updates to the 2023 Form 11<ul style="list-style-type: none"><li>○ PSWT</li><li>○ Rent Tax Credit</li><li>○ Pre-population of real-time credits</li><li>○ General overview of the Form 11</li></ul></li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Louise Walsh, <i>Revenue</i>                                 |
| 10.45 – 11.00 | <b>Q&amp;A session</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Louise Walsh, <i>Revenue</i> &<br>Lauren Clabby, <i>KPMG</i> |

## Speakers

**Lauren Clabby**, Chartered Tax Adviser (CTA), is a Director in KPMG Ireland's direct tax group. Lauren has over 15 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.