

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

Dates: Tuesday 3 March - Tuesday 31 March

CPD: 9 hours

(in addition to 1 CPD hour for the Corporate Compliance Update on 11 June)

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 directorsImpact of tax residency on a company's tax liabilityTaxation of different sources of company income including trading income, investment income, foreign income and chargeable gainsTax relief available for losses and trade chargesTaxation of groups and close companiesSelf-assessment including corporation tax filing and payment obligationsFundamentals of a corporate tax computation including allowances, reliefs and exemptions, losses and double tax reliefTerritorial scope of Irish Corporation TaxWhat 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 reliefCapital AllowancesExplore 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 rulesConsider 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 MLIPermanent establishment considerationsRepatriation of profits and double taxation reliefsKey employment tax and VAT issues for considerationPractical 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 <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	CTA Speaker
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</i> <i>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>