

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 directors• Impact of tax residency on a company's tax liability• Taxation of different sources of company income including trading income, investment income, foreign income and chargeable gains• Tax relief available for losses and trade charges• Taxation of groups and close companies• Self-assessment including corporation tax filing and payment obligations• Fundamentals of a corporate tax computation including allowances, reliefs and exemptions, losses and double tax relief• Territorial scope of Irish Corporation Tax• What 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 relief• Capital Allowances• Explore common issues	11.00-12.30 Tuesday 3 March	Michael O'Scatháill, <i>Crowe</i>
2	Close Companies <ul style="list-style-type: none">• Refresher on the close company rules• Consider 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 MLI• Permanent establishment considerations• Repatriation of profits and double taxation reliefs• Key employment tax and VAT issues for consideration• Practical 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	<p>Taxing Innovation</p> <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	<p>Accounting for tax transactions – the basics</p> <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	<p>Preparing for Corporate Tax Filing</p> <p><i>Note</i> <i>Participants of this CT programme will be given access to this separate webinar – separate registration will not be required</i></p>	11.00-12.00 Thursday 11 June	Kevin Donovan, <i>Baker Tilly</i>