

Practical overview of the Capital Goods Scheme in the context of lettings and sales and adjustments triggered in sale and letting transactions

VAT on Property – A Practical Refresher

Dates: Thursday 19 March & Tuesday 24 March 2026 (live workshops)

Times: 11.00 - 12.30 (online)

CPD: 6.5 hours

Price: €150

Speakers: Ethna Kennon, KPMG (On demand content)

Oonagh Carney & Katie Barbour, Forvis Mazars (workshops)

Programme

On Demand Content:

VAT on Property Explained (module from Certificate in VAT 2025)

Workshops:

Practical case studies will be used to provide a clear overview of the old and new VAT on property rules to include the following:

- VAT treatment of sales of immovable property completed pre / post 1 July 2008
- VAT treatment of the surrender of leases granted pre / post 1 July 2008
- Common VAT on property issues in respect of Transitional Properties
- Practical guide to navigating Transfer of Business relief in business transactions
- VAT clauses in sales agreements and completion of The Law Society's PCVEs
- Practical overview of the Capital Goods Scheme in the context of lettings and sales and adjustments triggered in sale and letting transactions

Speakers' Bios

Katie Barbour is a Senior Manager in the VAT Department at Forvis Mazars, with a particular interest in VAT and property. With more than 12 years' experience, she advises private clients, corporates and State bodies on a wide range of property transactions, providing clear, commercially focused VAT advice. Katie also works with both Irish and international businesses on diverse VAT issues and supports clients across multiple sectors, including retail, technology, pharmaceutical, and not-for-profit organisations. A Solicitor and Chartered Tax Adviser (CTA), Katie has lectured in VAT on the Irish ITI's CTA programme and continues to contribute to professional CPD training. Before specialising in VAT, she spent almost a decade practising as a solicitor, primarily in conveyancing, probate, and will drafting.

Oonagh Carney is Head of Indirect Taxes with Forvis Mazars. She has over 25 years of experience advising corporates, State bodies and private clients on all aspects of VAT and

indirect taxation. She has extensive experience in complex real estate transactions, cross-border supply chain optimisation, financial services, business reorganisations, M&A and Revenue interventions. Prior to joining Forvis Mazars, Oonagh was principal at a boutique VAT advisory practice she founded in 2010, following 11 years with KPMG. A Chartered Tax Adviser (CTA), Oonagh is a Council member of the ITI, where she chairs the Indirect Taxes Committee and serves as the Institute's permanent representative to the TALC Indirect Taxes Committee.

Ethna Kennon is a principal in KPMG Ireland's Indirect Taxes – VAT, Customs and Excise group. She has over 20 years' experience advising clients on Irish and international indirect tax issues across a range of sectors including; real estate, renewables and energy, retail, financial services, technology, and cross-border supply chains. She also lectures extensively on indirect tax matters for the Irish Tax Institute and other professional bodies. Ethna is a Chartered Tax Adviser (CTA).