

Programme: Prepare for Pay & File and Private Client Year-End Planning
Speakers: Jackie Coughlan, Deloitte and Robert Murphy & Mary Moran, Grant Thornton
Date: Thursday, 6 September 2018
Time: 09.30 – 16.30
Duration: 7 hours
Location: The Hilton, Charlemont Place, Dublin 2 and online
Price: €170
Online Price: €145

Time	Topic	Speakers
09.15 – 09.30	Registration	
09.30 – 11.00	<p>Income Tax Update - Prepare for Pay & File Tips & traps for Pay & File 2018</p> <ul style="list-style-type: none"> • Forms 11 & 12 2017 • Preliminary tax considerations – interest on late payment • Round up of e-briefs and Finance act changes relevant to this filing season. • Getting the accounts extract pages right • Case V income • Schedule E updates – what is relevant to returns • Joint assessment for married couples/civil partners • Interaction with other tax heads CAT/CGT – what needs to be disclosed on the returns? The importance of getting things right. Particular CAT issues around payments i.e. valuation date • Public share restructures – if applicable • Offshore funds – post 1 May 2017 – impact on returns, things to watch out for etc • Exchange of information agreements – importance of getting foreign income and gains right on the returns • HIR • Taxing non-residents and non-domiciliaries • Tax treatment of income and gains • Availability of personal tax credits – reliefs available i.e. SARP, SURE, FED, split year relief, cross border relief and R&D etc • The remittance basis – practical examples • DTA relief – current issues arising i.e. treaty claims • Share options in cross border situations • Non-resident landlords • Domicile levy 	Jackie Coughlan, Deloitte
11.00 – 11.15		
11.15 – 12.30	Continued (incl. Q&A)	Jackie Coughlan, Deloitte
12.30 – 13.30	Lunch	
13.30 – 15.00	<p>Topical Private Client Issues – Year end planning Family Business – Future Proofing</p>	Robert Murphy & Mary Moran, Grant Thornton

Time	Topic	Speakers
	<ul style="list-style-type: none"> • Family partnerships • Governance and control • Pension planning • Incorporating a business • Key employee participation – share schemes <p>Preparing for succession/exit</p> <ul style="list-style-type: none"> • Getting to grips with business relief and agricultural relief & their interaction with other reliefs • Retirement Relief • Entrepreneur Relief • Trade sale/MBO/Share buyback 	
15.00 – 15.15	Tea/Coffee Break	
15.15 – 16.15	<p>The international dimension</p> <ul style="list-style-type: none"> • Residence and Domicile – Income Tax, Capital Gains tax and CAT (in the context of succession) • Foreign employments – (focussing on the assets relating to the employment e.g. shares, pensions in the context of succession) • Foreign assets – Considerations in the context of succession • Non-Residents – What are the considerations for a non-resident with Irish assets? (exposure to income tax, CGT and CAT) • CGT exit tax – Section 29A • Domicile Levy 	Robert Murphy & Mary Moran, Grant Thornton
16.15 – 16.30	Questions & Answers	

Jackie Coughlan is Senior Tax Manager in the Cork office of Deloitte and deals mainly with owner-managed businesses. Jackie is responsible for managing the annual tax compliance for these clients and also providing tax advice on a wide range of projects. Jackie has spoken at Irish Tax Institute seminars and conferences.

Mary Moran is a Tax Manager in the Kildare office of Grant Thornton and leads the Private Client Department providing both personal and inheritance planning tax advice. Mary trained in a medium sized practice providing both corporate and personal tax advice to a broad range of indigenous Irish businesses and high net worth individuals before joining a boutique Dublin based tax practice dealing primarily with tax planning for High Net Worth Individuals.

Robert Murphy is an Associate Director in the Kildare Office of Grant Thornton and provides tax advice to a broad range of indigenous Irish businesses, high net worth individuals and multinational clients. Prior to joining Grant Thornton, Robert trained with Deloitte where he was involved in advising on employment tax, global mobility and workforce issues including taxation, social security and reward. Robert has considerable experience providing tax advisory services to owner-managed businesses focusing on tax planning, business structuring and transaction advisory.