






# Annual Tax Summit | 2022

25 & 30 March Online  
& 1 April 2022

## MANAGING CHANGE; NEGOTIATING COMPLEXITY

## Stream 1 - Essential Technical Updates for CTAs Friday 25 March 2022

09.30 - 09.40	<b>Opening Remarks</b>	Karen Frawley <i>President, Irish Tax Institute</i>
09.40 - 10.20	<b>Interest Limitation Rules - Applying The Rules To Your Clients</b> <ul style="list-style-type: none"> <li>• An overview of the new interest limitation rules in the context of SMEs</li> <li>• Worked examples applying the rules to scenarios</li> <li>• The impact of the new interest limitation rules for existing finance, debt restructuring and raising future finance</li> </ul>	Emma Arlow <b>Deloitte.</b>
10.20 - 10.50	<b>Topical Updates for CTAs - Accessing Funding, Grants and Financial Supports</b> <ul style="list-style-type: none"> <li>• What supports are available</li> <li>• How to obtain the funding</li> </ul>	James McMahon  An Instinct for growth Tom Early & Donal Leahy 
10.50 - 11.00	<b>Stretch Break</b>	
11.00 - 11.40	<b>Corporation Tax Developments for CTAs Advising SMEs and Subsidiaries</b> <ul style="list-style-type: none"> <li>• Finance Act 2021 developments, including: <ul style="list-style-type: none"> <li>◦ Relief for investment in digital games</li> <li>◦ Residential zoned land tax</li> <li>◦ Non-resident landlords</li> <li>◦ Transfer pricing matters</li> </ul> </li> <li>• Update regarding the introduction of a global minimum level of effective tax</li> </ul>	John Doran  Your Partner For What's Next
11.40 - 11.55	<b>Q&amp;A Session</b>	
11.55 - 12.00	<b>Closing Remarks</b>	



## Stream 2 - VAT, CAT and Company Law - Changes CTAs Need to Know

### Wednesday 30 March 2022

09.30 - 09.40

#### Welcome

09.40 - 10.30

#### Company Law And Other Legal Considerations For CTAs

- Practical insights for CTAs into legal aspects of common scenarios, including:
  - Buy back and redemption of shares
  - Transactions with connected parties
  - Mergers
  - Summary Approval Procedure under the Companies Act 2014

Maura Dineen &  
Edel O'Kelly



10.30 - 10.40

#### Stretch Break

10.40 - 11.05

#### Topical Updates for CTAs - Trusts and Private Clients

- Central Register of Beneficial Ownership of Trusts (CRBOT)
  - Who does it apply to?
  - What does it mean for me, my practice and my clients?
- Assisted Decision-Making (Capacity) Act 2015
  - What is this about and why now?
  - What does it mean for me, my practice and my clients?

Aileen Keogan



11.05 - 11.45

#### VAT Round-Up

- Refresh and enhance your VAT knowledge with a roundup of:
  - Recent legislative changes and topical issues
  - Key CJEU cases and TAC determinations
  - Topical VAT on property issues
  - EU VAT developments
  - Ongoing implications of Brexit

Gabrielle Dillon



11.45 - 11.55

#### Q&A Session

11.55 - 12.00

#### Closing Remarks

## Stream 3 - Changes in Audits and Compliance, Technology and Technical Insights from TAC

### Friday 1 April 2022

09.30 - 09.40	<b>Welcome</b>	
09.40 - 10.20	<b>Revenue's New Compliance Intervention Framework &amp; Code of Practice for Compliance Interventions</b> <ul style="list-style-type: none"> <li>The mechanics: <ul style="list-style-type: none"> <li>What has changed?</li> <li>What is new?</li> <li>The interaction with the Corporate Compliance Framework</li> <li>Next steps</li> </ul> </li> <li>How these changes will impact on your clients and practice and how best to prepare</li> <li>Revenue divisional activity in 2022: <ul style="list-style-type: none"> <li>Round-up of compliance activity across the divisions</li> <li>Practitioner considerations in the context of the winding up of Covid-19 business supports</li> </ul> </li> </ul>	Aidan Lucey 
10.20 - 10.35	<b>Q&amp;A Session including panellist from the Office of the Revenue Commissioners</b>	
10.35 - 11.00	<b>Topical Updates for CTAs - Tax Technology</b> <ul style="list-style-type: none"> <li>Tax technology trends in 2022 and beyond</li> <li>Maximising the benefits of tax technology</li> </ul>	Peadar Andrews & Sally Keller 
11.00 - 11.10	<b>Stretch Break</b>	
11.10 - 11.50	<b>Technical Insights from Recent TAC Determinations</b> <ul style="list-style-type: none"> <li>The relevance of Determinations in giving everyday tax advice</li> <li>Spotlight on some key Determinations for CTAs in the last 12 months</li> </ul>	Mark Barrett 
11.50 - 12.00	<b>Q&amp;A Session</b>	
12.00 - 12.05	<b>Closing Remarks</b>	



# Speaker Biographies



**PEADAR ANDREWS** is a Corporate Tax Partner at EY Ireland, focusing on Ireland's outbound plc sector where he advises clients on international tax developments,

tax controversy, planning & structuring and M&A. Peadar also leads the Tax Technology & Transformation practice at EY Ireland. Prior to joining EY, he worked as Head of Group Finance at a major bank in Ireland, where he was responsible for working with the board, audit committee, executive management, regulators, as well as internal and external auditors. Peadar is a Chartered Tax Adviser (CTA), CPA and a Council member of the Irish Tax Institute.



**GABRIELLE DILLON**, Chartered Tax Adviser (CTA), is a Director of Twomey Moran, a boutique taxation firm. She is a former director of VAT

Consultancy firm Dermot O' Brien & Associates, which merged with Twomey Moran in March 2020. She is the regular author of VAT Cases & VAT News in *Irish Tax Review* and is a member of the *Irish Tax Review* Editorial Board and she has lectured frequently in VAT for the Irish Tax Institute and other professional bodies. She is co-author of the Institute's publication *Value-Added Tax & VAT on Property*.



**AILEEN KEOGAN** is the Principal of Keogan Law & Tax, a solicitor, Chartered Tax Adviser (CTA), STEP Ireland member and a Council member of the Irish Tax

Institute. Her practice focuses on wills and estate planning for individuals and businesses, in particular as a consultant to solicitors and accountants. Aileen has written and lectured extensively in the area of estate planning, including her co-authorship of *The Law & Taxation of Trusts* (Keogan, Mee and Wylie, Tottels 2007). She is a member of the Law Society's Probate, Administration and Trusts Committee and their representative at TALC Capital Taxes and a member of the STEP Ireland committee.



**EMMA ARLOW** is a Director in the Tax Policy and Technical services team in Deloitte Ireland. Emma has been working with Deloitte since

October 2014 and has worked on a range of client issues such as IP migrations, M&A transactions and large group refinancing transactions. Her primary focus is on tax technical and policy developments and she regularly contributes to public consultations on legislative matters, primarily addressing key international tax developments. Emma is a Chartered Tax Adviser (CTA) and has a degree in Business and Law from UCD.



**MAURA DINEEN** is a Partner in DLA Piper and has significant experience advising domestic and international clients on wide-ranging tax matters, including

inward investment, corporate restructurings, mergers and acquisitions, intellectual property exploitation, and tax-efficient financing structures. She regularly advises clients on tax-efficient financing and structuring of property acquisitions, and stamp duty and VAT matters. Maura is a qualified Solicitor and Chartered Tax Adviser (CTA) and a Council member of the Irish Tax Institute.



**AIDAN LUCEY** leads PwC's specialist Tax Risk & Revenue Interventions practice. He has more than 10 years' experience assisting clients through wide-ranging

Revenue interventions, including multi-tax head audits, e-audits and investigations. Aidan also works with a range of organisations to proactively manage their tax risk and enhance their tax controls framework. Aidan is a Chartered Tax Adviser (CTA) and sits on the TALC Audit Sub-Committee and the Irish Tax Institute's Tax Administration Committee.



**MARK BARRETT** is a Chartered Tax Adviser (CTA) with Ronan Daly Jermyn. He has worked in tax roles in both industry and practice and has advised Irish and

multinational clients on a wide range of tax matters. Mark is also a past President of the Irish Tax Institute and a member and past chairman of Main TALC. Mark is co-author of the Institute's publication, *Revenue Audits and Investigations - The Professional's Handbook*.



**JOHN DORAN** is a KPMG Tax Director with 20 years' experience in both professional practice and industry. He specialises in corporate tax and has particular

experience advising Irish and international clients across a broad range of domestic and international corporate tax issues including cross-border structuring, mergers and acquisitions, and international financing. John is a Chartered Tax Adviser (CTA) and Chartered Accountant (FCA).



**JAMES MCMAHON** leads Grant Thornton's Tax Incentives team. Since joining in 2015, he has gained significant experience in providing tax advice to a wide range of clients

from SMEs to PLCs. He specialises in advising clients across the tax compliance and planning aspects of R&D tax credits, KDB reliefs, IP allowances and corporate tax structuring. James is a Chartered Tax Adviser (CTA) and a member of CAI (ACA).

**SALLY KELLER** is a Senior Manager in the Tax Technology and Transformation Team at EY Ireland, focussing on helping clients identify and implement tax technology solutions. Sally is a Chartered Tax Adviser (CTA) and ACA and has a background in corporate tax. She has 5 years' industry experience across two different plcs.



**EDEL O'KELLY** is a Legal Director in the Corporate M&A team of DLA Piper advising on all areas of corporate law and commercial matters. Specialising in M&A, equity

investments, corporate reorganisations and corporate governance; she has extensive experience assisting clients through all stages of development from start-ups to Fortune 500 companies.