

Prepare for Pay & File 2022

Speakers: Lauren Clabby, *KPMG*
Brendan Kennedy, *Revenue*

Date: Monday 27 June 2022

Time: 16.30 - 18.30

Venue: Irish Tax Institute & Online

CPD: 2 hours

Price: €80

Programme

Time	Topic	Speakers
16.30 – 17.15	<i>Part 1 – Tips & traps for Pay & File 2022</i> <ul style="list-style-type: none">• Forms 11 & 12 2021 – what is new?• Recap on recent legislative changes including Finance Act 2021 – impact on returns• Round-up of eBriefs relevant to this filing season• Ensuring adequate disclosures including:<ul style="list-style-type: none">○ extract from accounts pages○ income sources – in the context of 3rd party returns and exchange of information○ CAT and CGT requirements	Lauren Clabby, <i>KPMG</i>
17.15 – 17.20	<i>Stretch Break</i>	
17.20 – 18.05	<i>Part 2 – Key filing considerations including Covid-19 measures</i> <ul style="list-style-type: none">• Case I/II• Schedule E<ul style="list-style-type: none">○ Share options○ Availability of personal tax credits and reliefs including SARP, SURE, FED, split year relief, cross border relief and R&D etc.○ Director’s remuneration in the context of PMod• Foreign Income Sources considerations areas to watch out for (double tax relief, offshore funds etc)• Case V• Issues for non-residents, non-domiciles, and high net worth individuals• Debt warehousing• Cashflow considerations including:<ul style="list-style-type: none">○ Preliminary Tax options○ Year-end options for Case I/II○ Reviewing deductions and provisions for Case I/II○ Reviewing deductions, credits and reliefs including pensions, EII, medical expenses etc.	Lauren Clabby, <i>KPMG</i>
18.05 - 18.20	<i>Part 3 – Pay & File update from Revenue</i>	Brendan Kennedy, <i>Revenue</i>
18.20 – 18.30	<i>Part 4 – Q&A session</i>	Brendan Kennedy, <i>Revenue</i> & Lauren Clabby, <i>KPMG</i>

Speakers

Lauren Clabby is a Chartered Tax Adviser (CTA), is a Director in KPMG Ireland's direct tax group. Lauren has over 15 years' private client experience, specialising in income tax, capital gains tax and capital acquisitions tax, and providing direct tax advisory and compliance services to high net worth individuals. Lauren has a BCL from UCCD.

Brendan Kennedy is a Higher Executive Officer based within Revenue's Business Division (Customer Service to Support Compliance). Brendan has over a decade of high level customer service engagement across the public and private sectors and has been closely involved in the last four Pay and File periods within Revenue.