

## Capital Taxes Update – Considerations for Succession or Sale Transactions

### Programme

Time	Topic
08.30 – 08.35	<b>Introduction and Opening Remarks</b>
08.35-09.20	<b>Part 1 – Succession – what are my options?</b> Exiting or passing on a business/farm – <ul style="list-style-type: none"><li>• Summary of considerations for exiting owners/shareholders and new owners/shareholders</li><li>• Discussion of reliefs that may be available. when they apply and their interaction with other reliefs, to include:<ul style="list-style-type: none"><li>○ Business Relief</li><li>○ Agricultural Relief</li><li>○ Retirement Relief</li><li>○ Favoured Niece or Nephew</li><li>○ Entrepreneur Relief</li></ul></li><li>• Illustrative scenarios/examples</li><li>• Areas of Revenue focus</li></ul>
09.20 – 09.30	<b>Break</b>
09.30 – 10.15	<b>Part 2 – Sale – how might it arise?</b> Changes of ownership – <ul style="list-style-type: none"><li>• Review of the various transactions that may arise during the life of a business including:<ul style="list-style-type: none"><li>○ Trade sale</li><li>○ Management Buy Out</li><li>○ Share buyback</li></ul></li><li>• Considerations for shareholders for these transactions</li><li>• Illustrative scenarios/examples</li><li>• Areas of Revenue focus</li></ul>
10.15 – 10.30	<b>Part 3 - Q&amp;A</b>

### Speakers

**Úna Ryan** is a Chartered Tax Adviser (CTA), a Trust & Estate Practitioner (TEP) and is also an associate of the Institute of Corporate Governance. She is a Tax Director within Grant Thornton's Transactions Taxes department. Úna's role centres on providing advice on a wide variety of tax issues to high-net worth individuals, small to medium sized businesses along with trust advice for both onshore and offshore structures. She is a graduate of University College Dublin and University College Cork where she completed her undergraduate Law degree (BCL) and Masters in Law (LLM) respectively. Úna regularly provides in-house training to the tax department of Grant Thornton and contributes regularly to the Irish Tax Institute on the CPD programme.

**Caroline Kennedy** is a Chartered Tax Adviser (CTA). Caroline is a Tax Associate Director within Grant Thornton's Transactions Taxes department. Caroline is involved in advising a variety of business sectors in dealing with the natural progression of a business from start-up to expansion, corporate

restructuring, acquisitions and disposal. Caroline is a graduate of National University of Ireland, Galway and University College Cork where she completed her undergraduate Law degree (BCL) and Masters in Law (LLM) respectively.