

# Certificate in **VAT** | 2022

## CERTIFICATE DETAILS

**DATES\*:** Thursday 24 November 2022 –  
Wednesday 8 February 2023

**TIME:** 18:00 – 20:00

**VENUE:** Irish Tax Institute, Dublin  
& Online

**PRICE:** €1,000 with assignment,  
€890 CPD only

20 HOURS CPD 

\*Dates and times subject to change

## EXPERT TUTORS

Barry McNamara



Sinéad Leahy  
& James Fox



Ethna Kennon



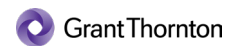
Oonagh Carney



Nick O'Brien  
& Levinash Ravindran



Janette Maxwell  
& Marian Lee




Lee Squires



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Date & Time	Topic	Speaker(s)
<b>EMODULE</b>		
	Pre-recorded overview of VAT charging provisions	Fionn Uibh Eachach 
<b>MODULE 1: Cross-border supplies of goods</b>		
<b>Thursday 24 November   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Introduction to place of supply rules for the supply of goods and services</li> <li>• Introduction to rules relating to accountable persons</li> <li>• Meaning of intra-Community supply of goods</li> <li>• VAT treatment of goods dispatched to persons in other EU Member States</li> <li>• Intra-Community dispatches to persons registered for VAT in other EU Member States versus those not registered for VAT</li> <li>• Distance selling rules and changes from the VAT e-Commerce Package 2021</li> <li>• VAT treatment of goods acquired from other EU Member States</li> <li>• Acquisition of a new means of transport versus other intra-Community acquisitions</li> <li>• Intra-Community acquisitions and impact on unregistered businesses</li> <li>• Meaning of triangulation relief and why it is necessary, when it is available and how to claim</li> <li>• Imports/exports versus intra-Community acquisitions/dispatches</li> <li>• Place of supply rules and accountable person rules relating to the export and import of goods</li> <li>• VAT treatment of transportation services in respect of the export of goods outside the EU and import of goods from outside the EU</li> <li>• Documentation requirements associated with the export and import of goods</li> <li>• VAT treatment of supplies of goods to and from Great Britain post-Brexit</li> </ul>	<p><b>Barry McNamara</b></p> 
<b>Module 2 - Cross-border supplies of services</b>		
<b>Wednesday 30 November   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Recap of place of supply rules for the supply of goods and services and the rules for accountable persons</li> <li>• General place of supply rules for the supply of services and main exceptions</li> <li>• VAT treatment of services connected with immovable goods in Ireland and outside of Ireland</li> <li>• “Use and enjoyment” provisions</li> <li>• Administration arising from cross-border supplies</li> <li>• INTRASTAT return versus VIES statement</li> <li>• Irish VAT recovery by foreign traders and foreign EU VAT recovery by Irish traders</li> <li>• Reliefs available to Irish persons involved in cross-border supplies (e.g. Section 56 VATCA10)</li> <li>• Reliefs available to non-Irish traders (e.g. VAT 60A Procedure)</li> <li>• Overview of the changes to supplies of services from the VAT e-Commerce Package 2021</li> <li>• VAT treatment of supplies of services to and from Great Britain post-Brexit</li> </ul>	<p><b>Sinéad Leahy</b></p> 

Date & Time	Topic	Speaker(s)
<b>MODULE 3: Taxable amount and taxable persons</b>		
<b>Wednesday 7 December   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Amount chargeable to VAT</li> <li>• Interaction of excises and VAT in amount chargeable to VAT</li> <li>• Consideration including:                             <ul style="list-style-type: none"> <li>- Comparison of market value provisions under VATCA10 and TCA 1997</li> <li>- How vouchers, tokens and stamps are treated for VAT purposes</li> <li>- Calculating VAT due</li> </ul> </li> <li>• Agents including:                             <ul style="list-style-type: none"> <li>- Meaning of “agent”</li> <li>- Supplies made by a disclosed agent versus an undisclosed agent</li> <li>- VAT treatment of supplies of goods versus supplies of services made to agents</li> <li>- VAT treatment of cross-border supplies when an agent is involved</li> </ul> </li> <li>• Foreign traders including:                             <ul style="list-style-type: none"> <li>- When a “Foreign Trader” may become an accountable person</li> <li>- Foreign trader’s obligations on becoming an accountable person</li> </ul> </li> <li>• Groups including:                             <ul style="list-style-type: none"> <li>- Meaning of VAT group registration</li> <li>- Requirements for VAT group registration</li> <li>- Advantages and disadvantages of VAT group registration</li> <li>- Exceptions to VAT group registration rules</li> </ul> </li> <li>• Public bodies including:                             <ul style="list-style-type: none"> <li>- VAT treatment of State Bodies, Local Authorities, and other public bodies</li> <li>- CJEU in judgement Commission v Ireland and Finance 2010 changes</li> </ul> </li> <li>• Cultural, artistic and entertainment services                             <ul style="list-style-type: none"> <li>- VAT treatment of cultural, artistic and entertainment services supplied in Ireland</li> <li>- VAT treatment of cultural, artistic and entertainment services supplied outside of Ireland</li> <li>- VAT treatment of premises providers</li> <li>- Revenue powers re: non-established entertainers, promoters, and mobile traders</li> </ul> </li> </ul>	<p><b>James Fox</b></p> 

Date & Time	Topic	Speaker(s)
<b>MODULE 4 - VAT on property transactions (Part 1)</b>		
<b>Monday 12 December   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Property transactions occurring on or after 1 July 2008 including:                             <ul style="list-style-type: none"> <li>- VAT treatment of sales of immovable property completed post 1 July 2008</li> <li>- When the supply of immovable property is liable to VAT</li> <li>- VAT treatment of supplies of residential property for VAT purposes</li> <li>- Anti-avoidance provisions relating to the sale of building land</li> <li>- Joint option to tax in supplies of property</li> <li>- VAT clauses in sales agreements</li> <li>- VAT registration threshold in relation to the supply of property</li> <li>- VAT treatment of leases granted from 1 July 2008</li> </ul> </li> <li>• Transitional properties including:                             <ul style="list-style-type: none"> <li>- Definition of “development” and Economic Value Test</li> <li>- VAT treatment of the sale of a freehold interest under the pre-1 July 2008 regime and certain leases</li> <li>- Key issues applicable to “transitional” or “legacy” properties to be taxed under the new system</li> </ul> </li> <li>• Introduction to the Capital Goods Scheme (“CGS”) including:                             <ul style="list-style-type: none"> <li>- Definition of a “capital good” for the purposes of VAT on property</li> <li>- Elements of the Capital Goods Scheme such as: Neutrality, VAT “life” of a capital good, VAT recovery available at each interval</li> <li>- Operation of the Capital Goods Scheme</li> <li>- VAT recoverable on a transaction under the Capital Goods Scheme</li> <li>- “Big-Swing” CGS adjustment and tenant development</li> <li>- Meaning of a “Capital Good Record”</li> <li>- CGS VAT treatment of sale of a capital good</li> <li>- Capital Goods Scheme application to properties bought or built under old VAT on property regime</li> <li>- VAT treatment of intra-group property transactions</li> </ul> </li> </ul>	<p><b>Ethna Kennon</b></p> 
<b>MODULE 5 - VAT on property transactions (Part 2)</b>		
<b>Wednesday 11 January   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Other VAT on property issues including:                             <ul style="list-style-type: none"> <li>- Consequences for a landlord exercising or terminating option to tax letting</li> <li>- VAT treatment where property developer leases residential property prior to supply</li> <li>- VAT treatment in the context of surrenders and assignments of legacy leases</li> <li>- “Two-thirds rule” in relation to property</li> <li>- When the transfer of ownership of immovable goods is deemed not to be a supply of goods</li> <li>- Overview of VAT treatment of certain sub-contractors’ services and certain other land-related services</li> </ul> </li> <li>• Transfer of Business relief including:                             <ul style="list-style-type: none"> <li>- VAT treatment on a transfer of business assets, including intangible assets</li> <li>- Conditions of the relief and how it is claimed</li> <li>- Interaction of transfer of business relief in the context of property transactions</li> </ul> </li> <li>• VAT in insolvency including                             <ul style="list-style-type: none"> <li>- VAT on property implications in insolvent situations such as Liquidations, Receiverships, Mortgagee in possession and Personal Insolvency Practitioners</li> </ul> </li> </ul>	<p><b>Ethna Kennon</b></p> 

Date & Time	Topic	Speaker(s)
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## MODULE 6 - VAT deductibility, rates and exemptions

Wednesday 18 January | 18.00-20.00

- Deductible and non-deductible VAT including:
  - General rule on the deductibility of VAT
  - Categories of costs on which input VAT credit generally is available
  - Categories of costs on which input VAT credit generally is not available
  - Meaning of “exempted activity”
  - VAT recovery in the context of exempt and non-taxable activities including qualifying activities
  - Apportionment of VAT and how it is made
- Rates of VAT
  - Meaning of a “determination” under Section 51 VATCA10
  - How the Revenue Commissioners may issue a “determination” in relation to VAT rates
  - Definition of “composite” supplies
  - Definition of “multiple” supplies
  - Meaning of the “two-thirds rule”
  - How the VAT on these supplies is calculated, incorporating simplification measures
- Overpaid VAT
  - Taxpayer entitlement to repayment of VAT
  - Time limits for VAT repayments
  - Definition of “mistaken assumption”
  - Statutory interest on the repayment of VAT
  - Concept of unjust enrichment and its application to VAT refund claims

Oonagh Carney





## MODULE 7 - VAT and financial services

Wednesday 25 January | 18.00-20.00

- Key VAT principles relating to financial transactions including:
  - Exempt financial services
  - Qualifying activities
  - Taxable reverse charge services
- Input credit entitlement and apportionment methods
- VAT treatment of outsourcing by financial service companies
- VAT treatment of Banking, Leasing and Asset Financing including:
  - Core banking services
  - Asset financing
  - Sale of repossessed assets
  - Securitisation
  - Debt factoring
- VAT treatment of insurance including:
  - General VAT treatment
  - Sale of insurance contracts
  - Activities outside the EU
  - Claim settlements
- VAT treatment of fund management including:
  - Exempt fund management
  - Disaggregation
- VAT treatment of pension funds including:
  - Fund activities
  - Employer’s position
- VAT treatment of certain financial instruments including:
  - Stock-lending/repos
  - Currency Swap Agreements
  - Futures
  - Options and detachable warrants
- VAT treatment of share transactions, including VAT recovery
- VAT treatment in the context of Islamic finance

Nick O’Brien & Levinash Ravindran



Date & Time	Topic	Speaker(s)
<b>MODULE 8 - VAT in a European context</b>		
<b>Wednesday 1 February   18.00-20.00</b>		
	<ul style="list-style-type: none"> <li>• Source of EU VAT Law</li> <li>• Place of the VAT Directive in Irish law</li> <li>• Concept of direct effect</li> <li>• Direct applicability of regulations</li> <li>• Role of the Court of Justice of the European Union and Irish courts in interpreting and applying EU law</li> <li>• General principles of VAT in European Law including:                             <ul style="list-style-type: none"> <li>- Fiscal neutrality</li> <li>- Effectiveness</li> <li>- Proportionality</li> <li>- Legitimate expectation</li> </ul> </li> <li>• Halifax case and the abuse of rights doctrine</li> <li>• Reduced VAT rates Directive</li> <li>• VAT in the Digital Age Initiative</li> </ul>	<p><b>Lee Squires</b></p> 
<b>WORKSHOP</b>		
<b>Wednesday 8 February   18.00-21.00</b>		
	<ul style="list-style-type: none"> <li>• Recap of key issues from each Module</li> <li>• Practical scenarios and case studies</li> <li>• Illustrative examples</li> <li>• Assessment preparation</li> </ul>	<p><b>Janette Maxwell &amp; Marian Lee</b></p> 

## Our Expert Tutor Bios



**James Fox** is a Director and leads the EY Indirect Tax practice in Munster, advising on all aspects of VAT-related taxes for a wide range of clients. He joined EY in 2015, having previously trained with

KPMG in Dublin in VAT.

James has extensive experience on national and international VAT consultancy assignments and he has assisted various clients in the course of Revenue audits and advises national and multinational companies operating in various sectors. James is a Chartered Tax Adviser (CTA) and is also a member of Chartered Accountants Ireland. James also serves as Vice-Chair of the Chartered Accountants Cork Society.



**Oonagh Carney** is Managing Director of Carney VAT Consulting, a boutique VAT practice that provides specialist advice to Irish

and international corporate and professional clients on all aspects of VAT. Oonagh is a Chartered Tax Adviser (CTA), has worked exclusively in VAT for over 20 years and is a Council member of the Irish Tax Institute.



**Ethna Kennon** is a Director in the KPMG Indirect Tax Group and works with a wide range of Irish and multinational clients. She is a Chartered Tax Adviser

(CTA) and an Associate of Chartered Accountants Ireland. She lectures for the Irish Tax Institute on VAT matters and also provides international training on VAT issues.



**Sinéad Leahy** is a Tax Senior Manager based in EY's Cork office where she leads EY Ireland's VAT compliance service offering, in addition to advising on Indirect Tax matters on behalf of multinational and indigenous

companies on both domestic and international tax issues.

Sinéad is a Business and Law graduate of University College Dublin and is a Fellow of the Chartered Accountants in Ireland and a Chartered Tax Adviser (CTA).

Sinéad contributes to the delivery of the Irish Tax Institute's Indirect Taxes education programme, including lecturing to Irish Revenue and on international VAT for fellow professionals and has extensive experience in this area.

She has over 20 years' experience working in VAT having previously worked in two other big 4 firms and as Indirect Tax Manager in SCC for two large multinational companies.



**Marian Lee** joined Grant Thornton in 2013 having previously worked with a Big Four firm in the UK and

other tax practices in Dublin. She specialises in VAT and RCT with a particular focus on property transactions, financial services, due diligence reviews and disclosures to the Revenue Commissioners. Marian provides VAT advice to a broad range of clients operating in various sectors, e.g. property developers and investors, special investment funds and private equity firms. Marian is a Chartered Tax Adviser (CTA) and has a Bachelor of Arts from UCD.



**Janette Maxwell** is a Chartered Tax Adviser (CTA) and solicitor (LLB, LLM). Janette is a Director

with Grant Thornton and has worked in the tax advisory department of the firm since 2010. Janette has experience in a broad range of VAT issues at both Irish and European levels and has a particular interest in VAT and property. Her other areas of expertise include cross-border trade from a VAT perspective and VAT reviews.

Janette is a graduate of Trinity College Dublin and Queen's University Belfast where she completed her undergraduate Law degree and Masters in Business and Law respectively. Janette regularly lectures with the Irish Tax Institute and Chartered Accountants Ireland. She also lectures on a number of undergraduate degree courses with the National College of Ireland and Griffith College Dublin.



**Barry McNamara** joined RSM Ireland as Senior Manager in 2021, and leads the indirect tax services team, which

provides compliance and value-added tax advisory services in Ireland, to a global base of clients.

Barry has specific expertise in; Cross-border supply chain structures, specifically in a post-Brexit environment, VAT on Property transactions, VAT on due diligence assignments, VAT recovery optimization, VAT Compliance management.

Prior to joining RSM, Barry worked both in practice and industry, where he spent 7 years with PwC Ireland, having initially trained as an accountant in a small practice. In addition to practice roles Barry held senior VAT roles in US/European MNC's in Ireland and the UK and has substantial amount of experience in managing and advising on indirect tax compliance, operational, accounting, and technical aspects on a cross functional and global basis.

Barry is a Fellow of the Association of Chartered Accountants Ireland (FCCA), a Chartered Tax Adviser (CTA) and holds a certificate in Financial Services Taxation (Capital Markets & Securitisation and Leasing), awarded by the Irish Tax Institute.



**Nick O'Brien** is a Director in the PwC Dublin indirect tax practice where he specialises in advising financial services clients across a range of sectors including Banking & Capital Markets,

Insurance, Asset & Wealth Management, Aircraft Leasing and Private Equity / Real Estate.

Nick represents the ITI on the VAT Expert Group of the European Commission and is also a member of the ITI sub-committee of Indirect Tax TALC.



**Levinash Ravindran** is a Senior Manager in PwC Ireland's VAT practice and advises clients across a range of financial services sectors - including Insurance, Asset & Wealth Management

and Fintech. Levinash has over 10 years of experience in VAT, spread across consulting and industry experience.



**Lee Squires** is a Partner and Head of Indirect Taxes in the Byrne Wallace LLP Tax Team. He has over fifteen years' experience in Ireland and the UK in providing tax advisory services to leading private and public sector organisations, international corporations and

financial institutions. He advises both domestic and international clients on VAT and indirect tax issues across a range of sectors, including financial services and investment management, real estate and construction, technology, health and life sciences, manufacturing and retail.

As well as VAT, Lee also advises on Stamp Duty, Customs Duty, Relevant Contracts Tax (RCT) and disputes with the Revenue. A recent focus has been advising clients on the implications of Brexit for the VAT and Customs treatment of their cross-border trade, where he is ideally placed to provide insight from both an Irish and UK perspective. Lee is also a regular speaker and writer on VAT and indirect tax issues and is a qualified Solicitor in Ireland; England and Wales; and Northern Ireland.