# Certificate in **Capital Taxes for Private Clients**

20 **HOURS CPD**

| Date & Time | Topic | Speaker(s) |
|---|---|---|
| | **Legal Considerations for CTAs** | |
| **Pre-Record 1 – Access on Blackboard Learn** | | |

Content of session:

- Wills and Will Trusts
- Powers of attorney and capacity matters
- Family law and co-habitation matters
- Management of debt / loan arrangements
- Title to property and co-ownership arrangements
- Probate considerations
- Partnerships
- Shareholder Agreements

**Nora Lillis & David Sheehan**

GARTLAN FUREY LLP

**Pensions for Private Clients**

**Pre-Record 1 – Access on Blackboard Learn**

Content of session:

- Pensions technical update, AE status update
- An overview of types of pension arrangements
- Accessing benefits - when and how
- Interaction with payments on termination of employment
- Interaction with the acquisition by a company of its own shares, retirement relief, and business property relief
- The next generation: tax efficient pension succession

**Yann Harrison**

Highfield Private Clients

**Session 1 - CAT, CGT & Stamp Duty – Technical Update**

**Wednesday 4 February 2026, 16.00 – 18.00**

Content of session:

- Overview of reliefs available to Private Clients
- Technical update key updates from last 3 years
- Updates to Revenue guidance
- Recent case law
- TAC Determinations
- Filing and reporting

**Alison McHugh & Margaret Coleman**

EY Building a better working world

## Session 2 – Investment Considerations and Reliefs

**Wednesday 11 February, 16.00 – 18.00**

Content of session:

**Paul Nestor**

BDO

- Tax implications of making investment in a business/shares
- Considerations for investors and interaction of the following reliefs:
  - Employment Investment Incentive (EIIS) and recent developments
  - Start Up Capital Investment (SCI)
  - Start Up Relief for Entrepreneurs (SURE)
- Withdrawal of reliefs
- Other topical matters relating to investments for private clients, including compliance intervention/audit interactions with Revenue.

## Session 3 – Agricultural taxation

**Wednesday 25 February 2026, 16.00 – 18.00**

Content of session:

**Robert Johnson**

ifac

- Lifetime taxation of farm/farming business
- VAT and farming
- Application of agricultural relief
- Other options available for succession/exit
- Topical trends in agricultural sector including compliance intervention/audit interactions with Revenue

## Session 4 – Property Transactions and Tax Considerations for Private Clients

**Wednesday 4 March 2026, 16.00 – 18.00**

Content of session:

**Michael O'Scathaill**

Crowe

- Technical update on recently introduced measures related to property
- Review of common transactions that can arise including:
  - Holding property personally v holding property through a company;
  - Properties held in a company, sale of company v sale of property;
  - Potential options for sites acquired for development;
  - Sublet by a company of its premises;
  - Surrendering a lease.
- Succession planning for property in an estate
- Current trends in property ownership for private clients including compliance intervention/audit interactions with Revenue.

## Session 5 – Trusts – what they are, when and how to use for private

**Wednesday 11 March, 16.00 – 18.00**

Content of session:

**Aileen Keogan**

KLT

- Types of trusts available
- Why have a trust
- Tax implications of trusts including
- Anti-avoidance and administration considerations
- Other topical matters related to trusts including compliance intervention/audit interactions with Revenue

## Session 6 – Succession Planning for Private Clients

**Wednesday 18 March, 16.00 – 18.00**

Content of session:

**Lydia McCormack**
O'Connell Brennan

Timing and tax implications of passing wealth during lifetime and/or on death, including:

- Gift Making
- Partnerships
  - How and when can they be used
  - Tax and legal consideration
- Wills
  - Why Wills are a key estate planning tool – what they can do?
  - What to consider when making a Will.
  - Tax considerations including cross-border assets and foreign tax exposures
  - Succession law considerations and impact on the estate
  - Drafting with the future estate administration in mind

## Session 7 – Exit From a Business by Way of Transfer to the Next Generation

**Monday 23 March, 16.00 – 18.00**

Content of session:

**Audrey Lydon**
KPMG

- Estate planning and process
- Application of Business Property Relief
- Application of Entrepreneur Relief & Retirement Relief
- Application of CGT/CAT same event credit
- Interaction of reliefs
- Funding the transfer to the next generation
- Valuations and Tax
- Engagement with Revenue/Compliance
- Interventions

## Session 8 – Workshop & Case Studies

**Wednesday 25 March, 16.00 – 18.00**

**Julia Considine**
Grant Thornton

Case studies of fact patterns combining topics throughout the programme

Preparing for the optional assignment

## Speakers' Biographies

**Margaret Coleman** is a Tax Partner in the Private Client Services Team of EY Ireland. She is a Solicitor and Chartered Tax Adviser with over 20 years' experience in tax and is the stamp duty lead for EY Ireland. Margaret works with a wide portfolio of clients including multi-nationals and domestic corporate groups, partnerships, funds and individuals. She has advised extensively on succession planning, corporate restructuring, M&A, exit planning for both Irish domestic and international clients.

**Julia Considine** is a Partner leading the Private Clients team in Grant Thornton Ireland. Julia's experience in the private client sphere includes advising individuals and their families in relation to tax and succession planning to minimise overall taxation exposure on the transfer of wealth to the next generation and to design and implement a comprehensive succession plan tailored to meet the client's specific requests. Julia also has considerable experience advising on wills, trusts, estates and family business re-organisations. Julia is a practicing solicitor, a Chartered Tax Adviser and a member of the Society of Trust and Estate Practitioners (STEP). Julia has written and lectured extensively in the area of capital acquisitions tax including co-authorship of The Taxation of Gifts and Inheritances (Finance Act 2024).

**Yann Harrison** is the Managing Director of Highfield Private Clients. He is a Fellow of Chartered Accountants Ireland, a Chartered Tax Consultant, Qualified Financial Adviser, Retirement Planning Advisor, and a Trust and Estate Practitioner. He specialises in estate and succession planning, corporate reconstructions, business cash extraction opportunities, pre- and post-retirement planning, and pension-technical consultancy.

**Robert Johnson** has been working with the ifac tax team since April 2016. He specialises in general agri taxation, succession and trusts. Robert studied accountancy in Waterford Institute of Technology receiving an honours degree. Following his studies, Robert worked in a medium sized practice in Dublin from 2010 to 2016 initially as a trainee accountant and subsequently as a senior manager. He has been a fully qualified accountant with ACCA since September 2013, a Chartered Tax Advisor with the Irish Institute of Tax since October 2013 and a Trust & Estate Practitioner since November 2023.

**Aileen Keogan** is the Principal of Keogan Law & Tax, a Solicitor, Chartered Tax Adviser (CTA), TEP 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 trusts and estate planning, including her co-authorship of The Law & Taxation of Trusts (Keogan, Mee and Wylie, Tottels 2007), her annual edit of the CAT section of the Law of CAT, Stamp Duty and LPT (Irish Tax Institute) and her contribution to the Will precedents of Laffoys Irish Conveyancing Precedents (Bloomsbury). She is Chair of both STEP Ireland and the Law Society's Probate committee in 2026 and she represents the Law Society at TALC Capital Taxes and STEP Ireland at STEP Europe.

**Aoife Lavan** is founder of Limited, an independent firm specialising in bespoke pension, tax, and estate planning, and mediation services. With over 20 years' experience advising high net worth individuals, she provides expert, unbiased advice. Aoife is a Chartered Tax Advisor (CTA), Fellow Chartered Accountant (FCA), Trust and Estate Practitioner (TEP), and Qualified Financial Advisor (QFA), holding an honours degree in Accounting and Finance from DCU. A past President of the Irish Tax Institute (ITI) and long-standing Council member, Aoife is passionate about pensions and the upcoming Auto Enrolment system in Ireland.

**Nora Lillis** was admitted as a solicitor in Ireland in 2000. She is also a Chartered Tax Adviser (CTA) and a member of STEP. She is a former chair of the Probate, Administration and Trusts Committee of the Law Society, former chair of STEP Ireland and former council member of STEP Worldwide representing the Celtic Regions. Nora joined Gartlan Furey LLP as partner and head of the firm's Private Client team in 2019. Her practice focuses on providing advice in the area of trusts and estates. Nora regularly writes articles and provides seminars on trust and estate issues and is co-author of the sections on settlements and trusts in "Irish Conveyancing Precedents".

**Audrey Lydon** is a Tax Principal within KPMG's Private Client and Private Irish Business Practice. She has over 20 years' experience in Private Client Advisory, including Estate Planning, and Corporate Reorganisations in advance of wealth transfers, as well as international tax on Estate transfers. Audrey worked in London for many years and is an expert in both UK and Irish tax matters related to individuals, Trusts and Family companies. Audrey has extensive experience of wealth transfers involving family business, including CGT retirement relief, Entrepreneurs relief, Business Property relief claims and the practical management of share transfers involving active and passive family members. Audrey is a Chartered Tax Adviser (CTA) and Fellow of Chartered Accountants Ireland.

**Lydia McCormack** is a partner with O'Connell Brennan Solicitors LLP. She is a solicitor, Chartered Tax Adviser (CTA), a Trust and Estate Practitioner (TEP), and holds the STEP Advanced PGDip in Wealth Planning. She is highly ranked in the Chambers High Net Worth 2025: Private Wealth Law Guide for Ireland, is vice-chairperson of the STEP Ireland committee, a lecturer for the STEP diploma and regularly presents on issues relevant to estate planning and capital taxes. Lydia specialises in advising on personal tax and estate planning, trusts, capital taxes, philanthropy and charity law. She also advises on succession law and the administration of deceased estates, often with multi-jurisdictional elements.

**Alison McHugh** is a Tax Partner and Head of Private Client Services with EY Ireland. She is a Chartered Tax Adviser (CTA) with over 20 years experience working with high net worth individuals and their families advising them on all aspects of their tax affairs including estate and succession planning, tax efficient transition of wealth to future generations, residence planning, use of trusts and optimal holding structures for holding of certain investments. Alison also works with private companies (both family business and owner managed companies) advising them on a wide range of issues including corporate restructuring, M&A, design and implementation of a governance framework, pre-sale structuring and asset protection strategies.

**Paul Nestor** is a Tax Partner at BDO Limerick. Paul has over 20 years of advisory experience on and expert knowledge of income, capital and corporate tax matters. He has acted on behalf of government agencies, public and private companies and high net worth individuals. He has significant experience in advising on the tax consequences of the transfer of family assets as part of a succession process and advising on employment-related matters. Paul is an FITI Chartered Tax Adviser (CTA) and has lectured extensively for the Irish Tax Institute. He is co-author of the Irish Tax Institute's Practical Income Tax - The Professional's Guide.

**Michael O'Scathaill** is a Director in the Tax Department of Crowe Ireland. Michael works with a range of owner-managed businesses from a variety of sectors including food & beverage, construction, waste management and insurance services, advising both the business and their owners on compliance and tax planning across the various tax-heads. Among the areas in which he specialises are corporate structures and restructuring, raising finance tax-efficiently including through use of EIIS, structuring of complex property transactions for developers and investors, and buying and selling of businesses. He regularly speaks to industry representative bodies and to participants on Enterprise Ireland programmes. Michael is a fellow of Chartered Accounts Ireland and a Chartered Tax Adviser (CTA).

**David Sheehan** is a Partner with Gartlan Furey LLP. As Head of the Lending and Corporate Teams, he advises financial institutions, lenders, corporate clients and individuals on banking, security, insolvency and corporate matters. His work includes loan and security documentation, restructurings, receiverships, company formations, reorganisations, business and share acquisitions and disposals, corporate finance, Constitutions and Shareholder Agreements. He also acts in the establishment of General Partnerships (including Family Partnerships) and Limited Partnerships. David also tutors on the Banking Law and Business Law courses for the Law Society of Ireland.