

Date & Time	Topic	Speaker(s)
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## Module 1 – Scope & Administration of Corporation Tax (CT)

Wednesday 11 December 2024, 16.00 - 18.00

Following this module participants will be able to:

- Outline the scope of Irish corporation tax
- Analyse income classification and applicable rates
- Understand the application of income tax principles to the taxation of companies
- Understand the application of CGT rules for disposals of business assets or investments
- Explain the key compliance obligations for companies
- Identify and address common errors in compliance

Kevin Donovan



## Module 2 – Interest & Other Charges on Income

Wednesday 8 January 2025, 16.00 – 18.00

This module will support participants to:

- Understand the different types of interest that may arise
- Explain ways in which interest can be deductible for corporation tax using interest as a charge (s247)
- Consider the impact of recovery of capital, deemed or actual
- Identify when interest is treated as a distribution
- Analyse what is meant by “a charge on income”
- Understand the relief available for charges on income
- Distinguish between trade charges and other charges

Patrick Lawless



## Module 3 – Distributions & Annual Payments

Wednesday 15 January 2025, 16.00 - 18.00

The module content will enable participants:

- Understand the meaning of distribution for tax, company law and accounting purposes
- Explain how and when dividend withholding tax applies
- Consider the exemptions available from DWT
- Identify the relevant compliance obligations required where DWT applies or an exemption is being availed of
- Identify annual payments
- Explain when withholding tax will apply to annual payments and related administrative requirements

Thomas Donohoe



## Module 4 – Close Companies

Wednesday 22 January 2025, 16.00 - 18.00

Having completed this module, participants will be able to:

- Examine and apply the rules for close companies
- Explain whether a company is a close company or not
- Understand the additional compliance and administrative requirements for close companies
- Calculate the close company surcharge on undistributed investment and estate income
- Consider the issues surrounding:
  - Provision of benefits to participators
  - Interest paid to directors & Loans to participators
  - Transfers of assets at undervalue
- Identify opportunities to manage the surcharge payable

James Henry



## Module 5 – Relief for Losses

Wednesday 29 January 2025, 16.00 - 18.00

Background and single company, Case I, Case III/Case IV, Case V, and CGT  
This module will equip participants to:

- Examine the rules applying to loss relief for companies
- Understand how they apply to different sets of facts
- Explain restrictions that may apply to use of losses
- Calculate loss relief available
- Identify optimal use of loss relief and relief to be carried forward

Kim Doyle

Deloitte.

## Module 6 – Group Relief for Companies – CGT, CT, Stamp Duty

Wednesday 5 February 2025, 16.00 - 18.00

Following this module participants will be able to:

- Explain what constitutes a group for CT, CGT and Stamp Duty
- Understand why companies operate group structures
- Consider the tax rules governing losses, asset transfers and payments withing groups
- Identify and calculate group reliefs available under each tax head

Michael O'Scathail

 Crowe

## Module 7 – Corporate Tax Reliefs for SMEs - Capital Allowances, 291A, R&D Credit

Wednesday 12 February 2025, 16.00 - 18.00

Having completed this module, participants will:

- Understand the rules relating to the R&D Tax Credit, KDB, 291A and other allowances for SMEs
- Explain FA 2024 changes to the R&D tax credit
- Identify when certain reliefs are available or not
- Consider how claim for reliefs impact compliance for SMEs including incorporating into computations, returns or additional reporting requirements

Ronan Moore

KPMG

## Module 8 – Accounting for Tax for CTAs

Wednesday 19 February 2025, 16.00 - 18.00

Having completed this module, participants will be able to:

- Understand the accounting treatment of tax transactions
- Outline the deferred tax requirements surrounding certain transactions e.g. property, acquisition of a business
- Calculate current and deferred tax
- Account for prior year tax adjustments
- Understand the accounting implications of a Revenue audit or uncertain tax position

Yvonne Diamond

BDO

## Speakers' Biographies



**Yvonne Diamond** is a Tax Director in the Financial Services Tax team in BDO, advising clients in all sub-sectors of financial services. With almost 15 years of experience in practice, Yvonne provides support to clients with tax structuring, significant investments and exits, tax compliance and general tax advisory matters. Demonstrating the importance of thought leadership is a key focus for Yvonne, as she is a regular contributor to the Tax Monitor in Finance Dublin. She has also authored articles for the Irish Tax Review, as well as regularly producing technical tax material for the BDO website. She is a member of the BDO Tax Library team and sits on the BDO Tax Department Training Committee. Yvonne is a Chartered Tax Adviser and a Chartered Accountant.



**Thomas Donohoe** is a Director in the International Tax team in Grant Thornton Ireland. He previously worked for Big Four and Top Ten firms and has over 14 years' experience specialising in international corporation tax. He specialises in providing a wide range of corporate tax compliance and consultancy services for international organisations and medium/large domestic groups including corporate restructurings, acquisitions and disposals, Revenue audits and investigations, international structuring and due diligence assignments. He also has experience in various other tax matters including personal tax matters, VAT on property issues and insolvency and receivership matters. Thomas is a Chartered Tax Adviser (CTA) and a Chartered Accountant.



**Kevin Donovan** is a Senior Tax Manager in Baker Tilly. His expertise lies in corporate tax advisory services for both domestic and international clients. Kevin excels in guiding the expansion of Irish domestic operations and structuring Irish operations for international entities across a variety of industries. He also specializes in advising on Relevant Contracts Tax (RCT) issues for clients in the construction sector, focusing particularly on the complexities faced by international companies setting up construction and related operations in Ireland. Kevin is a Chartered Tax Adviser (CTA).



**Kim Doyle** is a Director with the Tax Policy and Technical Services team in Deloitte. She works closely with Deloitte's client teams to assist with complex tax technical issues and tax legislation interpretation. Kim also collaborates with the specialist teams in developing the firm's position on tax policy. Kim has over 15 years' experience in a tax policy and tax technical role, collaborating with client teams in delivering a first-class service. She is a former tax lecturer for over a decade for professional tax and accountancy qualifications and has developed educational programmes and courses on tax. Kim was editor of the Chartered Accountants Ireland consolidated tax legislation series and she was technical editor on tax manuals and student texts for more than 10 years. She contributes articles to professional publications, writes and speaks extensively on tax.



**James Henry** is a Senior Manager in EY's Private Client Tax and Law team, providing bespoke tax advice to high-net-worth individuals (HNWI) and families to ensure the optimal transition of wealth to future generations, minimising tax liabilities while safeguarding family legacies. Additionally, James advises private companies—ranging from family-owned businesses to owner-managed enterprises—on a variety of tax and governance matters; including corporate reorganisations, debt restructuring, governance frameworks and the design and implementation of business succession/exit strategies. James is a Chartered Tax Adviser (CTA), Associate of Chartered Accountants Ireland (ACA) and Affiliate of the Society of Trust and Estate Practitioners (STEP).



**Patrick Lawless** is a Director in PwC's Tax Solutions Centre (TSC), PwC Ireland's centre of excellence in relation to all tax technical matters arising within the firm and the central repository for tax knowledge. Patrick has been working with PwC since June 2017 and works closely with client engagement teams to provide solutions to clients on material tax issues and to assist in structuring significant transactions. His primary focus is on tax technical and policy matters and he regularly contributes to public consultations on legislative matters. Patrick is a Chartered Tax Adviser (CTA) and has a Commerce degree from NUI Galway.



**Ronan Moore** is a director in KPMG's R&D Incentives Practice assisting companies with preparing R&D tax credit and Knowledge Development Box claims. He liaises with clients to establish their entitlement to claim R&D incentives, determine qualifying R&D expenditure, and advise them on tax technical and financial matters. Ronan has assisted small & medium enterprises as well as some of the largest multinational companies operating in Ireland across a wide range of industries, in preparing R&D claims. Ronan has also been involved in preparing companies for Revenue audits and enquiries, assisting companies through the process by regularly liaising with Revenue. Ronan is a Chartered Tax Adviser (CTA).



**Michael O'Scathail** is a Director in the Tax Department of Crowe Ireland. Michael works with a range of clients from a variety of sectors including food & beverage, construction, waste management and insurance services, advising them 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 EIS, 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)..