

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

Following this module participants will be able to:

- Sources of EU VAT law
- Place of the VAT Directive in Irish law
- Concept of direct effect
- Direct applicability of regulations
- Role of the Court of Justice of the European Union and Irish courts in interpreting and applying EU law
- General principles of VAT in EU Law, including:
 - Fiscal neutrality
 - Effectiveness
 - Proportionality
 - Legitimate expectation
- Halifax case and the abuse of rights doctrine
- VAT in the Digital Age initiative

Lee Squires

BYRNE
WALLACE
SHIELDS

Module 1 – Cross-Border Supplies of Goods

Thursday 4 September, 16.00 – 18.00

This module will support participants to:

- Introduction to place of supply rules for the supply of goods
- Introduction to rules relating to accountable persons
- Meaning of intra-community supply of goods
- VAT Treatment of goods dispatched to persons in other EU Member States
- Intra-community dispatches to persons registered for VAT in other EU Member States versus those not registered for VAT
- Distance selling rules and changes from the VAT e-Commerce Package 2021
- VAT Treatment of goods acquired from other EU Member States
- Acquisition of a new means of transport versus other intra-community acquisitions
- Intra-community acquisitions and impact on unregistered businesses
- Meaning of triangulation relief and why it is necessary, when it is available and how to claim
- Imports/exports versus intra-community acquisitions/dispatches
- Place of supply rules and accountable person rules relating to the export and import of goods
- VAT Treatment of transportation services in respect of the export of goods outside the EU and import of goods from outside the EU
- Documentation requirements associated with the export and import of goods
- VAT Treatment of supplies of goods to and from Great Britain post Brexit

Barry McNamara



Module 2 – Cross-Border Supplies of Services**Thursday 11 September, 16.00 – 18.00**

This module content will enable participants to:

- Recap of place of supply rules for services and the rules for accountable persons.
- General place of supply rules for the supply of services and main exceptions
- VAT Treatment of services connected with immovable goods in Ireland and outside of Ireland
- “Use and enjoyment” provisions
- Reverse charge mechanism and administration arising from cross-border supplies.
- Reporting obligation: INTRASTAT return versus VIES statement.
- VAT treatment of supplies of services to and from Great Britain post-Brexit.
- Overview of the impact of the VAT e-Commerce Package 2021
- ESS – Electronically Supplied Services and the impact of VAT OSS.
- VAT exemptions for small businesses under the EU VAT SME Scheme.
- Expected changes in EU VAT rules beyond 2025.
- Digital VAT reforms and VAT in the Digital Age Directive.

Esther Adesanmi**Deloitte.****Module 3 – Taxable Amount and Taxable Persons****Thursday 18 September, 16.00 – 18.00**

Having completed this module participants will be able to:

- Amount chargeable to VAT
- Interaction of excises and VAT in amount chargeable to VAT
- Consideration including:
 - Comparison of market value provisions under VATCA10 and TCA 1997
 - How vouchers, tokens and stamps are treated for VAT purposes
 - Calculating VAT due
- Agents including:
 - Meaning of “agent”
 - Supplies made by a disclosed agent versus an undisclosed agent
 - VAT Treatment of supplies of goods versus supplies of services made to agents
 - VAT treatment of cross-border supplies when an agent is involved
- Foreign traders, including:
 - When a “Foreign Trader” may become an accountable person
 - Foreign trader’s obligations on becoming an accountable person
- Groups including:
 - Meaning of VAT group registration
 - Requirements for VAT group registration
 - Advantages and disadvantages of VAT group registration
 - Exceptions to VAT group registration rules
- Public bodies, including:
 - VAT Treatment of State Bodies, Local Authorities, and other public bodies
 - CJEU judgement Commission v Ireland and Finance 2010 changes
- Cultural, artistic and entertainment services
 - VAT Treatment of cultural, artistic and entertainment services supplied in Ireland
 - VAT Treatment of cultural, artistic and entertainment services supplied outside of Ireland
 - VAT Treatment of premises providers
 - Revenue powers re: non-established entertainers, promoters, and mobile traders

James Fox

Module 4 – VAT on Property Transactions**Thursday 25 September, 16.00 – 19.00**

This module will equip participants to:

- Property transactions occurring on or after 1 July 2008, including:
 - VAT Treatment of sales of immovable property completed post 1 July 2008
 - When the supply of immovable property is liable to VAT
 - VAT Treatment of supplies of residential property for VAT purposes
 - Anti-avoidance provisions relating to the sale of building land
 - Joint option to tax in supplies of property
 - VAT clauses in sales agreements
 - VAT registration threshold in relation to the supply of property
 - VAT treatment of leases granted from 1 July 2008
- Some common VAT on property issues in respect of Transitional Properties
- Introduction to the Capital Goods Scheme ("CGS"), including CGS VAT
- treatment of the sale of a capital good
- Other VAT on property issues, including:
 - "Two-thirds rule" in relation to property
 - Overview of VAT Treatment of certain sub-contractors' services and certain other land-related services
- Transfer of Business relief, including:
 - Conditions of the relief and how it is claimed
 - Interaction of the transfer of business relief in the context of property transactions
- VAT in insolvency, including:
 - VAT on property implications in insolvent situations such as Liquidations, Receiverships, Mortgagee in possession

Ethna Kennon**Module 5 – VAT Deductibility, Rates and Exemptions****Thursday 2 October, 16.00 – 18.00**

Following this module, participants will be able to:

- Deductible and non-deductible VAT, including:
 - General rule on the deductibility of VAT
 - Categories of costs on which input VAT credit is generally available
 - Categories of costs on which input VAT credit is generally 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
 - General update on 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's 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

Kieran Ahern

Module 6 – VAT and Financial Services**Thursday 9 October 16.00 – 18.00**

Having completed this module, participants will be able to:

- 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
 - Finance Act 2022-2024 changes in the scope of the fund management exemption
- 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

Kim Clarke**Module 7 – Workshop****Thursday 16 October 16.00 – 19.00**

Having completed this module, participants will be able to:

- Recap of key issues from each Module
- Practical scenarios and case studies
- Illustrative of examples
- Assessment preparation

**Marian Lee &
Sylvia Lobodziec****Grant Thornton**

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Speakers' Biographies



Esther Adesanmi is an assistant manager in Deloitte Ireland's Indirect Tax team, with experience in advising on property transactions, providing strategic VAT advisory services to businesses across various industry sectors, ensuring compliance with Irish and EU VAT regulations and a range of other areas of VAT. Esther is a qualified chartered accountant (ACA) and chartered tax advisor (CAI) with strong background in VAT compliance and advisory. Esther has aided clients with preparing for Revenue interventions and disclosures, product rate reviews, navigating complex regulatory requirements, as well as providing supply chain and cross-border assistance.



Kieran Ahern is a Director in Forvis Mazars Indirect Tax team. He advises both domestic and international clients on VAT and RCT across a range of sectors, including local Authority and State Sector, Educational Bodies, Retail, Financial Services, Engineering and Technology, Property Development and Construction and Hotel, Hospitality and Tourism. He advises on the VAT and RCT aspects of property transactions, supply chain structures and business models, international trade, ecommerce transactions, setting-up in Ireland, VAT recovery optimization, Revenue audits and compliance processes. Kieran also contributes to the Irish Tax Institute's VAT education programme. He has over 10 years' experience specialising in VAT having previously spent a number of years working in general tax practice



Kim Clarke is a Tax Partner PwC Ireland's indirect tax practice where she specialises in advising financial services clients on VAT matters across a range of sectors including Asset & Wealth Management, Banking, Private Equity and Real Estate. Kim is also a member of the Irish Funds Industry Association's VAT working group.



Ethna Kennon is a principal in KPMG Ireland's Indirect Taxes – VAT, Customs and Excise group. She has over 20 years' experience advising clients on Irish and international indirect tax issues across a range of sectors including; real estate, renewables and energy, retail, financial services, technology, and cross-border supply chains. She also lectures extensively on indirect tax matters for the Irish Tax Institute and other professional bodies.



James Fox 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 was also previously Chair of the Chartered Accountants Ireland Cork Society.



Marian Lee is a seasoned VAT specialist in ant Thornton with extensive experience in indirect taxation, compliance, and advisory services. With a deep understanding of VAT legislation and case-law combined with practical application, Marian has helped businesses navigate the challenges of complexity of dealing with the ever-changing VAT landscape. Currently working as a director at Grant Thornton, Marian has worked with a diverse range of clients, from SMEs to multinational corporations, advising on a wide range of topics such as mergers and acquisitions, financial services, property transactions, VAT reviews, Revenue disclosures and interventions. She is known for delivering insightful, practical guidance, breaking down complex VAT principles into clear, actionable strategies. Marian shares her expertise at seminars and training sessions, equipping professionals with the knowledge they need to manage VAT effectively. An associate of the Irish Taxation Institute and has a Bachelor of Arts from UCD, Marian also holds a professional certificate in Investment Fund Services from the Institute of Banking.



With over two decades of experience in VAT, **Sylwia Lobodziec** is a Director in Indirect Tax at Grant Thornton, where she advises a diverse portfolio of clients ranging from Irish SMEs to global multinationals. Since beginning their VAT career in 2004, Sylwia has held senior roles in EY, PwC, and in-house at a major multinational in the software and hardware sector, gaining deep expertise across all areas of VAT including financial services, property, and international supply chains. Passionate about the intersection of tax and technology, she has led ERP implementations, overseen complex compliance frameworks, and is a keen follower of VAT jurisprudence, particularly CJEU case law.



Barry McNamara joined RSM Ireland as Senior Manager in 2021 promoted to Director in 2023, 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 the 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. Barry is also a member of the Indirect TALC subcommittee.



Lee Squires is a Partner and Head of Indirect Taxes in the Byrne Wallace Shields LLP tax team. He

has over 19 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. Lee also advises on Stamp Duty, Customs Duty and international trade issues, Relevant Contracts Tax (RCT), and resolving disputes and litigation with Revenue across all taxes. Lee is also a regular speaker and writer on VAT and indirect tax issues and is a Solicitor in Ireland; England and Wales; and Northern Ireland."