Property Tax Update

Date: Wednesday 9 September 2026

Time: 10.00 – 12.00

Venue: Online via Zoom

Time	Topics	Speakers
10.00 – 10.05	Introduction by Chair	Marie Bradley, Bradley Tax Consulting
10.05 – 10.50	Property Development and Investment – Direct Taxes and Stamp Duty Update • Enhanced corporation tax deduction for eligible construction expenditure • Living City Initiative • Residential zoned land tax (RZLT) • Stamp duty rebate scheme for residential development land • Categorisation of property: trading stock versus investment asset – recap of key rules • Tax reliefs for landlords of residential properties	Michael O'Scathaill, Crowe
10.50 – 11.40	VAT on Property Update • Property sales - scope of the 9% VAT rate and examples • Mixed contracts: VAT and RCT – recent developments • Waiver of exemption (lettings) • Other topical VAT on property issues that arise in practice	Gabrielle Dillon, Dillon VAT Advisory
11.40 – 12.00	Q&A	All speakers

Speakers

Gabrielle Dillon is Director and owner of Dillon VAT Advisory Ltd and a Chartered Tax Adviser (CTA). She was previously a VAT Director in PwC Ireland and former director of Twomey Moran, a boutique taxation firm, and of VAT Consultancy firm Dermot O'Brien & Associates. She is the regular author of VAT Cases & VAT News in *Irish Tax Review* and is a member of the *Irish Tax Review* Editorial Board. Gabrielle has lectured frequently in VAT for the Irish Tax Institute and other professional bodies. She is co-author of the Institute's publication *Value-Added Tax & VAT on Property* and editor of *Law of VAT*.

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 Chartered Tax Adviser (CTA) and a fellow of Chartered Accounts Ireland.