

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’Scaithail, 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	Barry McNamara, RSM
11.40 – 12.00	Q&A	All speakers

Speakers

Michael O’Scaithail 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 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 Chartered Tax Adviser (CTA) and a fellow of Chartered Accounts Ireland.

Barry McNamara is a Director with RSM Ireland, 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, VAT on Property transactions, VAT on due diligence assignments, VAT recovery optimization and 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 Chartered Tax Adviser (CTA) and FCCA and is also a member of the Indirect TALC subcommittee.