Joint ITI & STEP Ireland Webinar

Family-owned trading companies – transferring value and control to the next generation: tax, legal and other considerations

Date: Thursday, 26 November 2026

Time: 10.30 – 13.00, Online via Zoom

This event is kindly sponsored by Davy

Time	Topic	Speakers
10.30 – 10.35	**Introduction**	Aileen Keogan, *Keogan Law & Tax & STEP Ireland Chair*
10.35 – 10.40	**Address by Sponsor**	Speaker TBC, *Davy*
10.40 – 11.25	**Family-Owned Trading Companies - transferring value and control to the next generation: tax considerations** • **Lifetime transfer versus transfer on death or both**: potential tax exposures, funding the tax • **Valuing the shares for tax purposes**: approach, timing • **Recap of the key tax reliefs available:** CGT retirement relief and revised entrepreneur relief, CAT business relief, CAT/CGT offset –refresh of conditions • **Understanding how the tax reliefs interact: k**ey concepts, common planning points, illustrative examples • **Related considerations**: extracting non-core assets from the company, dealing with surplus funds, retaining key employees to facilitate the transition, growth shares	Maura Ginty, *GinTax*
11.25 – 11.30	**Break**	
11.30 – 12.15	**Family-Owned Trading Companies - transferring value and control to the next generation: legal considerations** • **Lifetime transfer**: legal documents, essential provisions, funding options, need for parents to retain some control/value • **Transfer on death**: structure of the will, need for flexibility • **Shareholders' agreement**: purpose, key provisions • **Family charter**: purpose, key provisions • **Other governance considerations**: composition of the board of directors, dividend policy, remuneration of family members, mechanisms to address shareholder disputes,	Andrea McNamara, *EY Law*

	governance considerations for transferees	
12.15 – 12.45	**Beyond Tax and Legal Considerations – what can we learn from experience** • The owner's dilemma, sell or retain the business • Who gets control of the business • Achieving equality in the family, non-family members, financial security for the current owners • The role of client advisers and managing conflicts • Disputes • Doomsday scenarios • What works and what does not work	Kieran Twomey
12.45 – 13.00	**Panel Discussion and Q&A session with all speakers**	

Speakers:

Maura Ginty is a tax adviser with over 20 years' experience. Maura is founder of specialist tax advisory practice Gintax which focuses on private Irish business and their owners. Prior to establishing Gintax, Maura was tax adviser with KPMG for 16 years, having started her career there. Maura sits on the Chartered Accountants Ireland Tax committee and is its representative on select liaison committees with Irish Revenue. She frequently presents on topical tax matters to accountants and other professional advisers. Maura is a Chartered Tax Adviser (CTA) and Chartered Accountant.

Andrea McNamara is a Director in Private Client Law with EY Law Ireland. Andrea advises Irish and international individuals, families and family businesses in relation to all aspects of wealth planning, wills, trusts and succession planning. She has extensive experience advising in relation to contentious trust and estate matters and on all aspects of charity law, from advising charitable bodies to advising individuals and corporates in relation to charitable giving. Andrea is a solicitor and former barrister, a Chartered Tax Adviser (CTA) and a member of the committee of the Irish branch of the Society of Trust and Estate Practitioners (STEP). Andrea is a regular speaker and contributor to publications in her area of expertise.

Kieran Twomey has over 30 years' experience working exclusively with Private Clients and their families on a range of tax matters such as succession planning, business sales, restructuring of assets/businesses, property matters, structuring of investments. Over the last 30+ years, Kieran has lectured on tax, spoken at conferences and has written articles on many tax issues. Kieran is a Chartered Tax Adviser (CTA) and a member of STEP (Society of Trust and Estate Practitioners). Kieran was one of the founders of Twomey Moran, Private Client Tax Advisers which was acquired by PwC in 2022 and is Managing Director, Private Clients in PwC.