

Educating, Developing & Representing



**Irish Taxation  
Institute**

# Annual Conference 2009

The leading conference for Tax Professionals

Annual Conference  
The Radisson Hotel  
Galway  
23 April – 25 April  
2009



# Annual Conference 2009

The leading conference for Tax Professionals

Our Annual Conference 2009 takes place in the Radisson Hotel in Galway from 23 – 25 April 2009.

The ITI Annual Conference is widely recognised as the key professional development event for practitioners, combining leading speakers on topical and relevant tax issues with excellent networking opportunities.

Our 2009 Conference will focus on the most relevant and practical issues and opportunities for practitioners in the current challenging economic climate.

In recent years, the Conference has booked out very quickly so if you wish to confirm your place, please contact the Institute as soon as possible.

To book your place please complete and return the attached booking form to the Institute or contact the Professional Development team by emailing [training@taxireland.ie](mailto:training@taxireland.ie).



Jim Ryan  
*President, ITI*



Mark Redmond  
*Chief Executive, ITI*

A handwritten signature in dark ink, appearing to read 'Jim Ryan', written over a thin horizontal line.

Jim Ryan  
*President, Irish Taxation Institute*

A handwritten signature in dark ink, appearing to read 'Mark Redmond', written over a thin horizontal line.

Mark Redmond  
*Chief Executive, Irish Taxation Institute*

# Speakers

**Michael Gaffney** is a Tax Partner with KPMG specialising in advice on property dealing and development. He has lectured extensively for the Irish Taxation Institute and is the author of the ITI's publication Taxation of Property Transactions (2006).

**Lorraine Griffin** is a Tax Partner at Deloitte, advising a broad range of indigenous and international clients across various industry sectors. She is a specialist in international tax, advising multinationals on investing into Ireland and domestic groups on outbound investments, and has significant expertise in the area of corporate restructurings and mergers & acquisitions. She is a law graduate of UCC, a Chartered Accountant, a Registered Tax Consultant and current Council Member of the Irish Taxation Institute.

**Julie Herlihy** is a Tax Partner at Barr Pomeroy Chartered Accountants and has extensive experience advising clients ranging from family businesses to High Net Worth Individuals to multinational groups. She lectures for several professional bodies, represents CCABI-South on the TALC Audit and Indirect TALC sub-committees and is Chairman of the Leinster Society of Chartered Accountants.

**Tom Maguire** is a Tax Director with KPMG. He is a Fellow of both the Irish Taxation Institute and the Association of Chartered Certified Accountants. He also holds an MBA from Trinity College Dublin. He is the author of the ITI's Taxing GAAP and IFRS and is one of the co-authors of the forthcoming text Taxing Financial Transactions. He is the editor of Direct Tax Acts, and has lectured for the ITI and written for the Irish Tax Review on various tax topics.

**Rory Meehan** is a Tax Partner with FGS and has over 30 years' experience as a Registered Tax Consultant, advising personal and corporate clients on a wide range of tax issues. These

include corporation tax, income tax, capital gains tax, capital acquisitions tax, VAT and stamp duty. He is a Fellow and Past President of the Irish Taxation Institute and a Fellow of the Institute of Chartered Accountants in Ireland.

**Michael McGivern** is a Tax Partner with FGS. He is a Chartered Accountant and a Registered Tax Consultant. His areas of expertise include tax-based property transactions, reorganisations, inward and outward investment, Revenue audits and employment taxation issues. He is also a member of the Irish Taxation Institute's Tax Administration Committee and is a member of the ITI's Dublin Branch Network.

**Gavin McGuire** is a Partner with Eversheds O'Donnell Sweeney. He regularly advises on the tax aspects of M&A transactions, corporate finance, private equity, inward investment and Revenue and Customs litigation. He is admitted as a Solicitor in Ireland, England & Wales. He is a Registered Tax Consultant and an Associate of the Chartered Institute of Taxation in the UK. He has lectured for the Irish Taxation Institute and written for the Irish Tax Review on various topics.

**Aidan McLoughlin** is the Managing Director of Astons. He is a Solicitor and a Fellow of the Irish Taxation Institute. He is the author of the ITI's publication Pensions - Revenue Law and Practice. Aidan has extensive experience in the areas of capital taxes and long-term financial planning, and is involved primarily in the provision of high level consultancy services both directly to clients and as part of the Astons team.

**Frank Mitchell** is a Barrister practicing at the Bar in Dublin, where he specialises in taxation and commercial matters. Prior to commencing practice he was a Senior Manager in PricewaterhouseCoopers' tax litigation team in London, where he worked on a number of large cases before the English and European courts. He is a regular contributor to the Irish Tax

Review and the Law Society Gazette. He also lectures on the AITI programme.

**Finola O'Hanlon** is a Solicitor and a Fellow of the Irish Taxation Institute. She is a specialist in corporate restructuring and capital tax planning. She is a former Council Member of the ITI and is co-author of the ITI's publication The Taxation of Capital Gains (2008).

**Pat O'Brien** is a Director in the tax department of Ernst & Young. Pat has almost 30 years of tax experience, both with the Revenue Commissioners and in practice. He has held a number of senior positions with the top Irish tax practices and immediately prior to joining Ernst & Young was Head of Personal Tax with Warren & Partners. Pat currently works in the Human Capital practice of Ernst & Young where he specialises in employment-related tax matters and remuneration planning.

**Brian Purcell** has over 20 years' experience in taxation, and is a Registered Tax Consultant. He served as an Inspector of Taxes with Revenue for eight years, and was formerly a Senior Tax Manager in PricewaterhouseCoopers. He is a member of the Council of the Institute of the Certified Public Accountants and a member of TALC. He is the editor of the Irish Taxation Institute's book on Capital Allowances and Property Incentives 2007 and he lectures on a variety of taxation issues to the business community and professional associations. He is a regular contributor to newspapers and magazines on taxation issues.

**Tim Quinlivan** is a Registered Tax Consultant, and has been a member of the Institute of Chartered Accountants since 1979. He joined Sheil Kinnear, Wexford in 1980 and has been a Tax Partner there since 1983. He is Chairman of the Irish Taxation Institute's East/South East Branch Network.

## ANNUAL CONFERENCE 2009 – PROGRAMME

### Thursday 23 April 2009

Time	No.	Speaker	Topic
20.30 – 22.00		Welcome Reception	

### Friday 24 April 2009

Time	No.	Speaker	Topic
8.30 – 9.15		Registration	

9.15 – 9.25		<b>Jim Ryan</b> ITI President	Opening Remarks
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9.25 – 10.05	1	<b>Michael Gaffney</b> KPMG	<b>The Upside of a Downturn</b> <ul style="list-style-type: none"> <li>→ Use of tax losses and allowances of various kinds – including carry-back of losses</li> <li>→ Transfer of assets at a time of low values</li> <li>→ R&amp;D tax credits</li> <li>→ Other possibilities to generate or preserve cash</li> </ul>
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10.05 – 10.45	2	<b>Tim Quinlivan</b> Sheil Kinnear	<b>Revenue Audits</b> <ul style="list-style-type: none"> <li>→ Finance (No. 2) Act 2008 – the legislation and its practical impact</li> <li>→ The New Code of Practice for Revenue Auditors – the story so far</li> <li>→ What has changed for Registered Tax Consultants?</li> <li>→ Revenue Practice Matters</li> </ul>
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10.45 – 11.15		Tea/Coffee	
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11.15 – 11.55	3	<b>Brian Purcell</b> Purcell McQuillan	<b>Stuck with Property – implications across all tax heads</b> <ul style="list-style-type: none"> <li>→ Taxation of loan capital and related interest</li> <li>→ The decision to let</li> <li>→ CGT trading and development land taxation</li> <li>→ Capital allowances and the use of losses</li> <li>→ VAT and RCT highlights</li> <li>→ Resting on contract</li> <li>→ Tax-based investments &amp; handling the unexpected</li> </ul>
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11.55 – 12.35	4	<b>Tom Maguire</b> KPMG	<b>Complete Tax Update</b> <ul style="list-style-type: none"> <li>→ Finance (No.2) Act 2008</li> <li>→ Revenue practice issues</li> <li>→ Tax cases summary</li> <li>→ EU Impact</li> <li>→ The year ahead</li> </ul>
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12.35 – 13.00		Questions & Answers	
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13.00 – 14.15		Lunch	
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Split Session 1:			
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14.15 – 14.45	5a	<b>Finola O'Hanlon</b> O'Hanlon Tax Limited	<b>Planning for High Net Worth Individuals</b> The 2009 climate including: <ul style="list-style-type: none"> <li>→ Use of trusts</li> <li>→ Planning for the future</li> <li>→ Structuring allowances and reliefs</li> </ul>
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OR			
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14.15 – 14.45	5b	<b>Lorraine Griffin</b> Deloitte	<b>International Tax and Foreign Direct Investment Update</b> <ul style="list-style-type: none"> <li>→ Research &amp; Development and Intellectual Property</li> <li>→ Update on Relevant Case Law</li> <li>→ Taxation of Dividends</li> </ul>
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### Friday 24 April 2009 (contd.)

Time	No.	Speaker	Topic
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Split Session 2:			
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14.50 – 15.20	6a	<b>Pat O'Brien</b> Ernst & Young	<b>Employment Taxation Issues</b> <ul style="list-style-type: none"> <li>→ Redundancies and downsizing the workforce</li> <li>→ Impact of Finance (No.2) Act 2008 changes</li> <li>→ Rewarding staff</li> <li>→ PRSI &amp; Levies</li> </ul>
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OR			
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14.50 – 15.20	6b	<b>Michael McGivern &amp; Rory Meehan</b> FGS	<b>Regulatory Issues facing the Tax Profession</b> <ul style="list-style-type: none"> <li>→ Changes to professional privilege and Revenue Powers</li> <li>→ Risk management and the regulatory framework</li> <li>→ Update on Anti-Money Laundering</li> </ul>
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15.20 – 15.50		Tea/Coffee	
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15.50 – 16.30	7	<b>Julie Herlihy</b> Barr Pomeroy	<b>Issues facing the SME Sector</b> <ul style="list-style-type: none"> <li>→ Close company update</li> <li>→ BES/SCS and other investment opportunities</li> <li>→ Taxation and cash-flow</li> <li>→ Making the R&amp;D tax credit issues work for SMEs</li> <li>→ The CT exemption for start-up companies</li> </ul>
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16.30 – 17.00		Questions & Answers	
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17.00 – 17.30	8	<b>Paul Rellis, Managing Director, Microsoft Ireland – Guest Speaker</b>	
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19.30		Drinks Reception – Followed by Dinner	
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### Saturday 25 April 2009

Time	No.	Speaker	Topic
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10.00 – 10.30	9	<b>Frank Mitchell</b> Barrister	<b>VAT on Property</b> <ul style="list-style-type: none"> <li>→ To opt or not opt</li> <li>→ The impact of options on direct taxes</li> <li>→ Finance (No.2) Act 2008 amendments to the rules</li> </ul>
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10.30 – 11.00	10	<b>Aidan McLoughlin</b> Astons	<b>Pensions – the current climate and recent changes including:</b> <ul style="list-style-type: none"> <li>→ Finance Act changes to the contribution limit, indexation and earnings cap formula</li> <li>→ Defined Contribution occupational pension schemes – option to defer annuity purchase</li> <li>→ Recent changes to the rules governing Defined Benefit Schemes</li> <li>→ Revenue Practice and Pensions Manual update</li> <li>→ Planning and Consulting Opportunities</li> </ul>
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11.00 – 11.40	11	<b>Gavin McGuire</b> Eversheds O'Donnell Sweeney	<b>Examinerships, Receiverships and Liquidations</b> <ul style="list-style-type: none"> <li>→ The tax issues involved</li> <li>→ Practical examples of how to deal with them</li> <li>→ Likely issues in the next 12 months</li> </ul>
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11.40 – 12.00		Questions & Answers	
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12.00 – 12.15		<b>Jim Ryan</b> ITI President	Closing remarks
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Aer Arann Flight Times				Train Times			
Thursday 23 April		Saturday 25 April		Thursday 23 April		Saturday 25 April	
Departing Dublin	Arriving Galway	Departing Galway	Arriving Dublin	Departing Heuston	Arriving Galway	Departing Galway	Arriving Heuston
09:00	9:45	14:25	15:10	11:10	13:51	13:10	16:05
13:05	13:50	17:15	18:00	14:35	17:15	15:05	17:48
18:30	19:15			16:50	19:16	18:05	20:55

# BOOKING FORM – Annual Conference 2009

(PRINT CAPITALS PLEASE)

Surname:	
First Name:	
Firm/Company:	
Address:	
Telephone:	
Fax:	
E-mail:	
Membership No.:	

## CONFERENCE FEES (Please tick appropriate box)

### EARLY BIRD BOOKING

There will be a 5 % reduction for ITI members who book this event before 13 February 2009.

I enclose payment for €625 to cover attendance at the Conference, Lunch and Dinner on Friday and two nights' stay (sharing) in the Hotel.	€625	<input type="checkbox"/>
As above but with single room supplement.	€695	<input type="checkbox"/>
As above but with double room (bringing partner).	€735	<input type="checkbox"/>
I enclose payment for €475 to cover attendance at the Conference, Lunch and Dinner on Friday.	€475	<input type="checkbox"/>

### PLEASE INDICATE WHETHER YOU WILL BE ATTENDING EITHER:

5a Planning for High Net Worth Individuals	<input type="checkbox"/>
OR	
5b International Tax and FDI Update	<input type="checkbox"/>
6a Employment Taxation Issues	<input type="checkbox"/>
OR	
6b Regulatory Issues facing the Tax Profession	<input type="checkbox"/>

**Note:** Fees are inclusive of VAT where relevant.  
15% discount for new associates who qualified in the last three years.

## Please make cheques/postal orders payable to "Irish Taxation Institute"

### I WISH TO PAY AS FOLLOWS:

With attached cheque/postal order for	€							
By Credit Card:								
Mastercard	<input type="checkbox"/>	Visa	<input type="checkbox"/>	Laser	<input type="checkbox"/>	Amex	<input type="checkbox"/>	
Card No:								
CVC No:		Expiry Date:						
Address the card is registered to (if different from address given above):								

**SUMMARY:** Conference Fee €625, €695, €735, €475

**TOTAL (PRINT PLEASE)** €

## Please return to:

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South Block,  
Longboat Quay,  
Grand Canal Harbour,  
Dublin 2.

Tel: +353 1 6631700

Fax: +353 1 6688387

E-mail: [training@taxireland.ie](mailto:training@taxireland.ie)

Web: [www.taxireland.ie](http://www.taxireland.ie)



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Institute**

### BOOKING FORMS MUST BE RETURNED

**BY 8 APRIL 2009**

Hotel Rooms will be allocated on a first come, first served basis. Overflow rooms will be provided.

Full refund for cancellations prior to 27 March 2009 but no refund thereafter. An alternative attendee can be nominated at any time up to and including the day of the event.

All cancellations and changes must be submitted in writing.

## Irish Taxation Institute

The Irish Taxation Institute (ITI) is the leading representative body for taxation affairs in Ireland. Our membership comprises Registered Tax Consultants, accountants, barristers, lawyers, and other corporate and business professionals. Our mission is to support an efficient, fair and competitive tax system that promotes an understanding of and expertise in taxation and encourages economic and social progress.

Our 6,000 members work with corporate leaders, Government, State agencies, representative groups, professional organisations and the general public. Through our membership of the Confédération Fiscale Européenne, we monitor and influence legislation and tax policy developments in the EU and internationally.

For over 40 years, the ITI has been Ireland's foremost provider of Registered Tax Consultants through our three-year AITI programme, and Tax Technicians through our one-year TMITI tax qualification course. Our professional development programme provides continued education, appropriate advice, specialist seminars and other support services for members. This ensures Registered Tax Consultants remain professionally competent throughout their working lives.

Through our nationwide branch network and comprehensive committee structure, our members are actively involved in developing and advancing research on taxation, economic and social policy. Drawing on this expert team, ITI produces a comprehensive suite of taxation publications covering the full range of tax topics.

ITI is governed by a 21-member Council made up of senior business executives and managed by a dynamic executive team. If you would like further information on the Institute or any of its courses our contact details are provided below.

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