

# Paper II of the Advanced Diploma in International Taxation (ADIT) – 2013 Course



**Irish Tax Institute**

*Leaders in Tax*

Paper II – Advanced International Taxation  
H – Ireland Option



## Why study for ADIT?

The Diploma, developed and supervised by leading international tax practitioners and academics, meets the needs of international tax practitioners working in the corporate arena

**Available online**



It is a challenging and rigorous qualification that will reward you, your career, and your employer

## Why Study with the Irish Tax Institute?

Bespoke course mapped to the ADIT syllabus

**10% Early Bird Discount\***



Includes intensive exam preparation weekend and online preparatory revision

Option to attend lectures in Dublin or view the lectures live online

- Dates:** Online preparatory revision from mid-February followed by classroom based lectures from Saturday 9 March to 19 May 2013
- Location:** Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2 & Online
- Exam Date:** 12 June 2013 (To sit the ADIT Paper II – Ireland Option exam you must register as a student and for the exam with the Chartered Institute of Taxation by 28 February 2013. [www.tax.org.uk/adit](http://www.tax.org.uk/adit))
- Exam Location:** Worldwide (includes Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2)
- Price:** €2,495 (\*Discount of 10% for bookings made by 28 February 2013)

To reserve a place or express your interest please email [training@taxinstitute.ie](mailto:training@taxinstitute.ie)

For more information on ADIT visit [www.tax.org.uk/adit](http://www.tax.org.uk/adit)

# Paper II – Advanced International Taxation H – Ireland Option



**Irish Tax Institute**

## Course Timetable

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|                 | Topic   | Knowledge Level |
|-----------------|---|-----------------|
| Mid-February    | Course material dispatched.   |                 |
|                 | Online preparatory revision of the fundamental areas in income tax, corporation tax & capital gains tax.                                  |                 |
|                 | Face-to-face lectures commence 9 March 2013.  |                 |
| Sat 9 Mar 2013  | <b>I Income Tax, Corporation Tax and Capital Gains Tax</b>  |                 |
|                 | <i>Basic jurisdictional rules:</i>  |                 |
|                 | > Jurisdictional rules applying to the various categories of income and to capital gains tax  | 3               |
|                 | > Meaning of residence and ordinary residence for individuals, corporations and other bodies  | 3               |
|                 | > Determination of Irish source or situs for various categories of income and property: trading in Ireland; Irish permanent establishment | 3               |
|                 | > The imposition of tax on non-resident persons: Irish tax representatives of non-resident persons; withholding at source; domicile levy  | 2               |
|                 | > Domicile  | 3               |
|                 | > Remittance basis  | 3               |
|                 | > Administrative and compliance requirements  | 1               |
|                 | <i>The application of tax to cross-border situations:</i>   |                 |
|                 | > Tax issues of employees: stock options, PRSI, tax equalisation arrangements, special assignee relief, foreign earnings deduction        | 2               |
|                 | > Irish partnerships trading abroad; non-resident partners in Irish partnerships  | 1               |
| Sun 10 Mar 2013 | <i>The application of corporation tax to cross-border situations:</i>   |                 |
|                 | > The taxation of the foreign income of Irish resident corporations   | 3               |
|                 | > The determination and taxation of Irish source income of non-resident corporations  | 3               |
|                 | > Entity characterisation: the characterisation of foreign entities for various purposes  |                 |
|                 | > Cross-border payments of dividends, interest and royalties out of Ireland   | 3               |
|                 | > Cross-border payments of dividends, interest and royalties into Ireland   | 3               |
|                 | > Restriction of relief for interest paid   | 3               |
|                 | > Taxation of foreign exchange transactions for trading and non-trading companies   | 2               |
|                 | > Cross-border reorganisations  | 3               |
|                 | > Tax consequences of change of corporate residence   | 3               |
| Sat 6 Apr 2013  | <i>The Irish Double Taxation treaty network:</i>  |                 |
|                 | > The legal basis for negotiating and implementing Double Taxation Conventions in Ireland   | 2               |
|                 | > The approach to interpreting Double Taxation Conventions in Ireland   | 3               |
|                 | > An overview of the Irish treaty network   | 2               |


|   | Topic   | Knowledge Level |
|---|---|-----------------|
| Sun 7 Apr 2013  | <i>Double Taxation relief:</i>  |                 |
|   | > The basis for Double Taxation relief: unilateral and treaty relief                  | 3               |
|   | > The rules for determining Double Taxation relief: the credit code                   | 3               |
|   | > Practical administration of DTCs and foreign tax credit relief                      | 2               |
| Sat 20 Apr 2013   | <i>Transfer pricing</i>   |                 |
|   | > Transfer pricing in Irish Law   | 3               |
|   | <i>Anti-avoidance:</i>  |                 |
|   | > Transfers of assets abroad  | 2               |
|   | > Offshore funds  | 1               |
|   | > The migration of companies  | 3               |
|   | > Capital Gains Tax   | 3               |
|   | > Arbitrage – Section 247 and related anti-avoidance provisions                       | 2               |
|   | <i>Non-Irish Trusts:</i>  |                 |
|   | > The rules relating to non-Irish resident trusts, their settlors and beneficiaries   | 1               |
| Sun 21 Apr 2013   | <b>II Capital Acquisitions Tax</b>  |                 |
|   | <i>Basic jurisdictional rules:</i>  |                 |
|   | > Domiciled individuals, non-domiciled individuals, deemed domicile                   | 2               |
|   | > Situs of assets   | 2               |
|   | <i>Double Taxation and unilateral relief</i>  | 1               |
|   | <b>III Stamp Duty</b>   |                 |
|   | <i>Basic jurisdictional rules</i>   | 1               |
|   | <b>IV PRSI</b>  |                 |
|   | <i>Application of PRSI rules in cross-border situations</i>                           | 2               |
|   | <i>Ireland's network of social security agreements</i>                                | 1               |
|   | <b>V Value Added Tax</b>  |                 |
|   | <i>The application of VAT to cross-border acquisitions, importations and supplies</i> | 2               |
| <i>The application of VAT to non-Irish resident entities</i>  | 2   |                 |
| <b>VI The impact of EC Law:</b>   |   |                 |
| > The implementation of the Directives relating to direct taxation: Parent-Subsidiary Directive; Mergers Directive; Arbitration Convention; Mutual Assistance Directives; Interest; Royalties; Savings Income | 2   |                 |
| > The impact on Irish tax law of the jurisprudence of the ECJ   | 3   |                 |

**Sat 18 May & Sun 19 May 2013**


Intensive exam preparation weekend

## Among the speakers are:


 **BRADLEY TAX CONSULTING** Marie Bradley is a Council member of the Institute and an FITI Chartered Tax Adviser (CTA). She is also a Fellow of the Institute of Chartered Accountants. Marie is Principal of Bradley Tax Consulting and previously worked in the taxation departments of PwC and KPMG. Bradley Tax Consulting provides tax advice to companies and individuals across all tax heads. The firm works with companies who are developing new markets abroad and assists them in managing their Irish and international tax affairs. It also provides tax support to legal and accounting firms who require specialist advice. Marie has lectured on the Part 3 AITI Programme.


 **M A Z A R S** Noel Cunningham is the International Tax Liaison Partner for Mazars with a particular focus on inward investment. Noel is an executive member of the Mazars International Tax Steering Committee and heads up the Corporate Structures Group. Noel is an AITI Chartered Tax Adviser (CTA) and a Fellow of Chartered Accountants Ireland. Prior to joining Mazars, Noel worked as an Inspector of Taxes and with a Big 4 firm. He is a frequent lecturer and presenter on tax both externally and internally.

**Rosemary Healy-Rae** is a practising barrister since 2003 specialising in taxation law. She is an AITI Chartered Tax Adviser (CTA) and was previously employed by the Revenue Commissioners. She has acted as a part-time researcher for the Law Reform Commission in the areas of charity law and trust law. She is currently a member of the Criminal Injuries Compensation Board. She is a co-author of *Who's Afraid of the ECJ? Implications of the European Court of Justice Decisions on Ireland's Corporation Tax Regime*.

 **M A Z A R S** Cormac Kelleher of Mazars has a particular focus on international corporate investment. He is an active member of Mazars International Corporate Structures Group. He is an AITI Chartered Tax Adviser (CTA) and an Associated of Chartered Accountants Ireland. Prior to joining Mazars, Cormac worked as with a Big 4 firm and another large Irish tax practice. He is a frequent lecturer and presenter on tax both externally and internally. He is also a regular contributor to tax and business publications.

**Russell Brennan Keane** **Ronan McGivern** is a Tax Director with Russell Brennan Keane (RBK), he leads the taxation team in Dublin. He previously worked in the taxation departments of PwC and Deloitte. He is an Associate of the Institute of Chartered Accountants and an AITI Chartered Tax Adviser (CTA). Ronan's expertise range from advising domestic owner managed businesses to quoted multinationals. He has substantial experience advising on international tax and advises on structuring overseas property acquisitions for property developers/investors, structuring issues for Irish companies looking to expand overseas and multinationals locating in Ireland. Ronan is a Business and Legal Studies Graduate from University College Dublin and holds a Master of Accounting from Smurfit Business School.

 **Paul Nestor** is a Tax Partner with BDO in Limerick. Paul has extensive experience advising on a broad range of taxation matters including corporate restructuring, passing on a family business and advising high net worth private clients. Paul is an AITI Chartered Tax Adviser (CTA) and has lectured on the Part 3 AITI Programme.

 **Eoghan Quigley** is a Tax Partner with KPMG. He leads the KPMG Ireland's Transfer Pricing Group. He has a B. Comm (Hons) from University College Galway; a Masters in Accounting (Hons) from University College Dublin and a Masters in Taxation (Hons) from Dublin City University. He is a Member of Chartered Accountants Ireland. He has extensive experience advising on all aspects of international and domestic tax matters and has built a team of experienced transfer pricing specialists to service the transfer pricing needs of KPMG Ireland clients.



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## Booking Form

### Irish Tax Institute Paper II – Advanced International

#### Taxation H – Ireland Option Course

I wish to reserve \_\_\_\_\_ places in the name(s) of:

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First Name: \_\_\_\_\_

2. Surname: \_\_\_\_\_

First Name: \_\_\_\_\_

3. Surname: \_\_\_\_\_

First Name: \_\_\_\_\_

Organisation: \_\_\_\_\_

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€345 payable per participant on booking.

Please make cheques payable to: "Irish Tax Institute"

I wish to pay by credit card

Card Type: MasterCard:  Visa:  AmEx:  Laser:

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**Direct Debit options are available, please contact us for further details.**

MS022013

Please return this booking form to:  
Professional Development  
Irish Tax Institute  
South Block  
Longboat Quay  
Grand Canal Harbour  
Dublin 2

Enquiries to:  
Email: [training@taxinstitute.ie](mailto:training@taxinstitute.ie)  
Tel.: +353 1 663 1700

Refund Policy: If you decide not to pursue the course prior to the course commencing the Irish Tax Institute will refund fees paid less the booking deposit of €345. Please note that apart from this limited exception, no refund or transfer of course fees will be permitted. If you are paying by direct debit any outstanding instalments will continue to be payable.

Data Protection: Your personal information will be processed in accordance with the Data Protection Act 1988 and 2011. This information will be used for the purpose of processing your booking form. We would like to retain your details on our database in order to keep you informed about future services from the Institute. If you do not wish to receive such communication please opt out by ticking this box.

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# Irish Tax Institute

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## **Irish Tax Institute**

The Irish Tax Institute is the leading representative and educational body for Ireland's AITI Chartered Tax Advisers (CTA) and is the only professional body exclusively dedicated to tax. Our members provide tax expertise to thousands of businesses, multinationals and individuals in Ireland and internationally. In addition many hold senior roles within professional service firms, global companies, Government, Revenue and state bodies.

The Institute is the leading provider of tax qualifications in Ireland, educating the finest minds in tax and business for over thirty years. Our AITI Chartered Tax Adviser (CTA) qualification is the gold standard in tax and the international mark of excellence in tax advice.

A respected body on tax policy and administration, the Institute engages at the most senior levels across Government, business and state organisations. Representing the views and expertise of its members, it plays an important role in the fiscal and tax administrative discussions and decisions in Ireland and in the EU.

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