

MODULE 1: COURSE INTRODUCTION		
Session 01 Online only Saturday 12.09.20 10am to 1:30pm 3 hrs. Gen. CPD	Lecture 1	Course Overview: Introduction to Taxation Issues, Lifetime & Estate Planning, Common Estate Planning Structures, Administration of Trusts, Wills, Introduction to Administration of Estates.
	Lecture 2	Introduction to Basic Tax Principles: Fundamental Tax Concepts, Basic Charging Principles, Residence / Ordinary Residence Rules / Domicile, Territoriality, How Double Taxation Agreements Work.
	Lecture 3	Introduction to Basic Legal Principles: Relevant Legislation, Hierarchy of Sources of Law, Testamentary Capacity, Conflict of Law Issues.
MODULE 2: INTRODUCTION TO TAXATION ISSUES		
Session 02 Online only Saturday 19.09.20 10am to 2:30pm 4 hrs. Gen. CPD	Lecture 1	A Further Look at Income Tax, CAT and Discretionary Trust Tax: Income Tax, Capital Acquisitions Tax (Including Discretionary Trust Tax), Capital Gains Tax, Stamp Duty.
	Lecture 2	Computation of Capital Gains Tax, Income Tax & Stamp Duty: Income Tax, Capital Gains Tax, Stamp Duty.
	Lecture 3	Introduction of Capital Acquisitions Tax Concepts: Taxable Gift or Inheritance, Territorially of the Tax, Resident/Ordinary Resident Rules / Situs, Significance of Valuation Date, Introduction to Reliefs & Exemptions, Discretionary Trust Tax, Introduction to Post Death Variations.
	Lecture 4	Computation of Capital Acquisitions Tax: Relationship Groups Aggregation Rules, Threshold Amounts & Indexation, Rate of Tax, Completion of Form IT38S, Pay & File Deadline, Calculation of CAT Due, Interest & Surcharges in Practical Terms, Known ROS Issues, Filing Requirements.
Session 03 Online only Saturday 26.09.20 10am to 1:30pm 2 hrs. Gen & 1 hr. M&PD CPD	Lecture 1	Introduction to Territoriality & Double Taxation Agreements: Double Taxation Agreements Regarding Income & Gains, Double Taxation Agreements for Inheritance Tax, Introduction to Anti-Avoidance Regarding Off-Shore Trusts, Section 811, Taxation of Off-Shore Trusts, Filing Requirements.
	Workshop	Workshop 1: Basic Tax Computations (including case study)
MODULE 3: LIFETIME & ESTATE PLANNING		
Session 04 Online only Saturday 03.10.20	Lecture 1	Lifetime Giving & Passing of Value on Death (1): Categories & Levels of Thresholds, Capital Taxation Reliefs, CAT (Including Discretionary Trust Tax), CGT, Stamp Duty.

<p>10am to 2:30pm</p> <p>4 hrs. Gen. CPD</p>	<p>Lecture 2</p> <p>Lecture 3</p> <p>Lecture 4</p>	<p>Lifetime Giving & Passing of Value on Death (2): Case study on module 9.</p> <p>Legal Issues of Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Foundations.</p> <p>Tax Implications of Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Offshore Structures, Foundations.</p>
<p>Session 05 Online only Saturday 10.10.20 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Workshop</p>	<p>Workshop 2: Lifetime Planning</p>
<p>Session 06 Online only Saturday 17.10.20 10am to 1:30pm</p> <p>2 hrs. Gen. CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p>	<p>Estate Planning & Legal Considerations: Spouses/Civil Partners – Divorce/Separation, Legal Right Share & Appropriation, Children – Section 117 Succession Act 1965, Co-Habitees, Voidable Dispositions, Bankruptcy Provisions, Joint Property.</p> <p>Financial Planning: Investments, Pensions, Income Tax Planning, Pre/Post Retirement, AML.</p>
<p>Session 07 Online only Saturday 07.11.20 10am to 1:30pm</p> <p>2.5 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Lecture 1</p> <p>Workshop</p>	<p>International Estate Planning: Overview of territorial charge to US income taxation, and planning techniques for Irish resident mixed citizen couples, US Federal estate tax and traps to avoid for Irish clients who hold US real property, Expatriation from the US – the exit tax and exceptions to it potentially available to Irish citizens.</p> <p>Workshop 3: Estate Planning</p>
<p>MODULE 4: TRUST DRAFTING</p>		
<p>Session 08 Online only Saturday 21.11.20 10am to 3:30pm</p> <p>4 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p> <p>Workshop</p>	<p>Requirements for the Creation of a Valid Trust & Classification of Trusts: Formalities, Certainty of Intention, Certainty of Subject Matter, Certainty of Objects, Void and Voidable Trusts, Express Trusts, Discretionary Trusts, Charitable Trusts, Non-Charitable Purpose Trusts, Resulting Trusts, Constructive Trusts.</p> <p>Drafting an Effective Trust Deed: Legal aspects of a valid trust satisfied, Language, style and construction, Specific drafting issues re trustee powers etc., Overview of drafting each type of trust, Winding up / Deeds of Appointment.</p> <p>Workshop 4: Trust Drafting</p>

MODULE 5: ADMINISTRATION OF TRUSTS		
<p>Session 09 Online only Saturday 28.11.20 10am to 2:30pm</p> <p>4 hrs. Gen. CPD</p>	Lecture 1	The Office of Trustee & Trustee Powers: The role of trustee, Who can act as trustee, Rules for appointment and removal of trustees, Vesting assets in the trustee, Powers in relation to sale and raising money, Power to give receipts, Power to Insure, Power to compound liabilities, Power to renew leaseholds, Maintenance of minors, Power to delegate.
	Lecture 2	Duties of Trustees: Duty to distribute, Duty to keep accounts and provide information, Duty to act without remuneration, Purchase of trust property by trustee, Duty to invest, Duty to maintain equality amongst beneficiaries, Duties of pension & charitable trustees.
	Lecture 3	Breach of Trust: Anticipatory breaches of trust, Trustee liability, Measure of liability, Joint/several liability of trustees, Trustee defences, Remedies available to the court, Trustee indemnity insurance, Indemnity clause.
	Lecture 4	Variation of Trusts and Setting Trusts Aside: Variations without the assistance of the court, Court powers to vary a trust, Statutory variations of a trust, Setting aside of trusts by creditors.
Tuesday 01.12.20 – Release of written assignment – worth 20% - due date 22.01.21		
<p>Session 10 Online only Saturday 05.12.20 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	Workshop	Workshop 5: Administration of Trusts
<p>Session 11 Online only Saturday 09.01.21 10am to 1:30pm</p> <p>3 hrs. Gen. CPD</p>	Lecture 1	Taxation of Domestic Trusts: Powers of Appointment, Discretionary Trusts, Initial Levy, Annual Levy, Income Tax.
	Lecture 2	Capital Gains Tax Issues in Trust & Settlements: Bare Trustees, Settled Property, Disposal by Trustees, Break up of Trusts, Filing.
	Lecture 3	Capital Acquisitions Tax Issues Arising on Break Up of Settlement: Dealing with Future Interests, Break Up of Settlements, Release by Remainderman of his Remainder Interest to the Life Tenant, Life Tenant and the Remainderman divide Settled Funds.
<p>Session 12 Online only Saturday 16.01.21 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	Workshop	Workshop 6: Taxation of Trusts

MODULE 6: WILL DRAFTING		
<p>Session 13 Online only Saturday 23.01.21 10am to 3:30pm</p> <p>5 hrs. Gen. CPD</p>	Lecture 1	Validity of the Will & Testamentary Capacity: Capacity to Make a Will, Test is Legal and not Medical, Mental Illness – Lucid Intervals, Undue Influence, Signed by the Testator, Incorporation by Reference, Witnesses, Attestation Clause, Foreign Wills.
	Lecture 2	Drafting Will Clauses: Appointment of Executors, Trustees & Testamentary Guardians, Devises and Bequests, Residuary Clause, Charging Clause, Taxation Issues, The ways in which a will may be revoked, The effect of marriage and divorce on a will, The effect of alterations in a will.
	Lecture 3	Enduring Powers of Attorney: Creation, Pre-Registration Issues, Applications for Registration, Post-Registration Issues, Passporting of EPAs.
	Lecture 4	Wardship: Proceedings by Petition for Inquiry, Proceedings Pursuant to the 68th Section, Proceedings Pursuant to the 103rd Section, Post-Application Considerations.
	Lecture 5	Solicitors' Duty of Care: Evolution of Duty of Care, Irish Position, Practical Implications for Practitioners, Pre-Litigation Report.
<p>Session 14 Online only Saturday 30.01.21 10am to 1:30pm</p> <p>3 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Lecture</p> <p>Workshop</p>	<p>Assisted Decision Making: Scope of the Assisted Decision-Making (Capacity) Act 2015, Definition & Assessment of Capacity, Decision-Making Assistance, Co-Decision-Making, Decision-Making Representation</p> <p>Workshop 7: Will Drafting</p>
MODULE 7: ADMINISTRATION OF ESTATES		
<p>Session 15 Online only Saturday 06.02.21 10am to 2:30pm</p> <p>4 hrs. Gen. CPD</p>	Lecture 1	Applying for the Grant (Part 1): Grant of Probate, Grant of Administration with Will Annexed, Second or Subsequent Grants, Oath and Inland Revenue Affidavit Drafting.
	Lecture 2	Applying for the Grant (Part 2): Intestacy.
	Lecture 3	Taxation Issues in the Administration of Estates: Pre-death Liabilities, Residency of Estates, Possible Secondary Liability, Income Tax, CGT, CAT.
<p>Session 16 Online only Saturday 13.02.21 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	Workshop	Workshop 8: Taxation of Estates

<p>Session 17 Online only Saturday 06.03.21 10am to 2:30pm</p> <p>4 hrs. Gen. CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p> <p>Lecture 3</p> <p>Lecture 4</p>	<p>Powers & Duties of Legal Personal Representative: Executors v Administrators, Duties, Powers, Accountability & Liability (legal & tax), Estate Accounts.</p> <p>Cross Border Issues: UK Assets, US Assets, Regulation (EU) No. 650/2012, Terminology relating to domicile and foreign wills, The distinction between movable and immovable property, The importance of the choice of law governing a will, Foreign Grants.</p> <p>Property Considerations: Joint Accounts, Joint Real Property, Presumption of Advancement, Resulting Trusts, Statutory and Non-Statutory Nominations, Interest in Assurance Policies.</p> <p>Beneficiaries & Beneficial Entitlements: Ascertainment, Death, Missing or Unascertained Beneficiaries, Lapse / Ademption / Abatement.</p>
<p>Session 18 Online only Saturday 13.03.21 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Workshop</p>	<p>Workshop 9: Applying for the Grant / Duties of Personal Representative</p>
<p>Session 19 Online only Saturday 20.03.21 10am to 2:30pm</p> <p>4 hrs. Gen. CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p> <p>Lecture 3</p> <p>Lecture 4</p>	<p>Litigation 1: Jurisdiction and Pleadings: Jurisdiction of the Probate Office, Probate Office Mechanisms, Jurisdiction of the Circuit Court, Circuit Court Pleadings, Jurisdiction of the High Court, High Court Pleadings, Limitation of Actions, Application pursuant to the Assisted Decision-Making (Capacity) Act 2015.</p> <p>Litigation 2: High Court Non-Contentious Probate Applications: Applications Pursuant to Section 27(4) of the Succession Act 2015, Grants for a Particular Purpose, Removal of Executors, Setting Aside a Caveat, Application to Prove a Will in Terms of a Copy, Application to Admit a Will to Proof, Simultaneous Deaths.</p> <p>Litigation 3: Actions Against the Estate: Condemnation of a Will, Proprietary & Promissory Estoppel, Administration Suits, Construction Suits.</p> <p>Litigation 4: Actions Against the Estate: Section 117 of the Succession Act 1965, Legal Right Share – Section 120 of the Succession Act 1965, Section 121 of the Succession Act 1965.</p>
<p>Session 20 Online only Saturday 27.03.21 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Workshop</p>	<p>Workshop 10: Estate Litigation / Applications / Pleadings</p>

Session 21 Online only Saturday 10.04.21 10am to 5:00pm 5 hrs. Gen. CPD & 2 hr M&PD	Lecture 1	Distribution of Assets: Valuations, Solvent Estates, Insolvent Estates, Assents, Filing.
	Lecture 2	Post Death Variation & Tax Considerations: Disclaimers, Deeds of Family Arrangement, Valuations, Tax Consequences, Filings, Foreign Variations.
	Lecture 3	Estate Accounting & Compliance: Section 68 Letter, Administration Account, Compliance, AML.
	Workshop	Workshop 11: Exam prep
EXAMINATIONS: 2 closed book exams (40% each) May 2021 (TBC)		

***Please note that topics & dates may be subject to change. Draft timetable as of July 2020**

* Gen = General, M&PD = Management and Professional Development, Reg = Regulatory and eLearning = eLearning CPD credits. **CPD Note:** The number of hours of CPD that you may claim in relation to your diploma/certificate course will depend on the way in which you access each of the individual sessions. For further information please visit the course homepage on our website: www.lawsociety.ie/diplomacentre