

MODULE 1: COURSE INTRODUCTION

Session 01 Onsite & Online Saturday 24.09.22 10am to 1:30pm 4 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. Barry Kennelly, Davy, Chair of STEP
	Lecture 2	Introduction to Basic Tax Principles: Fundamental Tax Concepts, Basic Charging Principles, Residence / Ordinary Residence Rules / Domicile, Territoriality, How Double Taxation Agreements Work. Una Ryan, Grant Thornton [ONLINE ONLY]
	Lecture 3	Introduction to Basic Legal Principles: Relevant Legislation, Hierarchy of Sources of Law, Testamentary Capacity, Conflict of Law Issues. Declan Whittle BL
	Lecture 4	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. Aodhan Deane, Goodbody Stockbrokers

MODULE 2: INTRODUCTION TO TAXATION ISSUES

Session 02 Onsite & Online Wednesday 28.09.22 6.00pm-9.00pm 3 hrs. Gen. CPD	Lecture 1	Computation of Capital Gains Tax, Income Tax & Stamp Duty: Income Tax, Capital Gains Tax, Stamp Duty. <i>Brian Broderick, O'Hanlon Tax Limited</i>
	Lecture 2	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. <i>Caitriona Moran, Solicitor & Chartered Tax Advisor</i>
	Lecture 3	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. <i>Tracey O'Donnell, O' Connell Brennan</i>

<p>Session 03 Lectures Onsite & Online Workshop Onsite only Saturday 01.10.22 10am to 1:45pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Lecture 1</p> <p>Workshop</p>	<p>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. <i>Yann Harrison, Highfield Private Clients</i></p> <p>Workshop 1: Basic Tax Computations <i>Yann Harrison, Highfield Private Clients</i></p>
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MODULE 3: LIFETIME & ESTATE PLANNING

Session 04 Online only Wednesday 05.10.22 6.00pm-8.30pm 2 hrs. Gen. CPD	Lecture 1	Lifetime Giving & Passing of Value on Death (1): CAT and Stamp Duty - Further CAT exemptions, CGT credit against CAT on same event, complexities of the CAT thresholds; and Stamp duty on gifts and death/post death planning. Sandra Meade, O'Hanlon Tax Limited
	Lecture 2	Lifetime Giving & Passing of Value on Death (2): CGT: Calculating CGT gain – summary; Pro forma CGT computation; Terminal loss relief; Annual allowance; Retirement relief; PPR relief; Spouse/Civil partners and CGT; CGT on death; and CGT on trusts. Sandra Meade, O'Hanlon Tax Limited
Session 05 Online only Wednesday 12.10.22 6.00pm-8.30pm 2 hrs. Gen. CPD	Lecture 1	Introduction to Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Foundations. Barry Kennelly, Davy
	Lecture 2	Tax Implications of Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Offshore Structures, Foundations. Allison Dey, Berwick Solicitors
Session 06 Onsite Only Saturday 15.10.22 10am to 1:30pm 2 hrs. Gen & 1 hr. M&PD CPD	Workshop	Workshop 2: Lifetime Planning Part 1 Sandra Meade, O'Hanlon Tax Limited Part 2 Lydia McCormack, Matheson
Session 07 Online only Wednesday 19.10.22 6.00pm-9.00pm 3 hrs. Gen. CPD	Lecture 1	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. Lyn Barry, Director, Deloitte Private / Tax
	Lecture 2	Financial Planning: Investments, Pensions, Income Tax Planning, Pre/Post Retirement, AML. Barry MacDonald, MacDonald Financial Consulting
	Lecture 3	Limited Partnerships Allison Dey, Berwick Solicitors
Session 08 Lectures Onsite & Online Workshop Onsite only Saturday 12.11.22 10am to 1:30pm 2.5 hrs. Gen & 1 hr. M&PD CPD	Lecture 1	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. Patrick Harney, Partner, Mishcon de Reya LLP
	Workshop	Workshop 3: Estate Planning Owen Burke, Associate, Hayes Solicitors

MODULE 4: TRUST DRAFTING

Session 09 Lectures Onsite & Online Workshop Onsite only Saturday 19.11.22 10am to 3:30pm 4 hrs. Gen & 1 hr. M&PD CPD	Lecture 1	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. Anne Stephenson, Stephenson Burns Solicitors
	Lecture 2	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. Andrea McNamara, Director, EY
	Workshop	Workshop 4: Trust Drafting Andrea McNamara, Director, EY

MODULE 5: ADMINISTRATION OF TRUSTS

Session 10 Online only Wednesday 23.11.22 6.00pm-9.00pm 4 hrs. Gen. CPD	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. Cormac Brennan, O'Connell Brennan
	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. TBC
	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. TBC

Wednesday 30 November 2022 – Release of written assignment – worth 20% - due date 20.01.23

Session 11 Lectures Onsite & Online Workshop Onsite only Saturday 03.12.22 10am to 2:30pm 3 hrs. Gen & 1 hr. M&PD CPD	Lecture 1	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. John Donnelly BL
	Workshop	Workshop 5: Administration of Trusts Yann Harrison, Highfield Private Clients
Session 12 Online only Wednesday 11.01.23 6.00pm-9.00pm	Lecture 1	Taxation of Domestic Trusts: Powers of Appointment, Discretionary Trusts, Initial Levy, Annual Levy, Income Tax. Anne Stephenson, Stephenson Burns Solicitors
	Lecture 2	Capital Gains Tax Issues in Trust & Settlements: Bare Trustees, Settled Property, Disposal by Trustees, Break up of Trusts, Filing.

3 hrs. Gen. CPD	Lecture 3	<p>Carol Hogan, O'Connell Brennan 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. Ingrid O'Gorman, Ernst & Young</p>
<p>Session 13 Onsite only Saturday 14.01.23 10am to 1:30pm</p> <p>2 hrs. Gen & 1 hr. M&PD CPD</p>	Workshop	<p>Workshop 6: Taxation of Trusts Lydia McCormack, Matheson Ingrid O'Gorman, Ernst & Young</p>
MODULE 6: WILL DRAFTING		
<p>Session 14 Online only Wednesday 18.01.23 6.00pm-9.00pm</p> <p>3 hrs. Gen. CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p> <p>Lecture 3</p>	<p>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. Owen Burke, Hayes Solicitors</p> <p>Crafting 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. Anne Stephenson, Stephenson Burns Solicitors</p> <p>Enduring Powers of Attorney: Creation, Pre-Registration Issues, Applications for Registration, Post-Registration Issues, Passporting of EPAs. TBC</p>
<p>Session 15 Online only Wednesday 25.01.23 6.00pm-8.30pm</p> <p>2 hrs. Gen. CPD</p>	<p>Lecture 1</p> <p>Lecture 2</p>	<p>Wardship: Proceedings by Petition for Inquiry, Proceedings Pursuant to the 68th Section, Proceedings Pursuant to the 103rd Section, Post-Application Considerations. John Costello, Orpen Franks</p> <p>Solicitors' Duty of Care: Evolution of Duty of Care, Irish Position, Practical Implications for Practitioners, Pre-Litigation Report. Maria Lakes, Tracey Solicitors</p>
<p>Session 16 Lectures Onsite & Online Workshop Onsite only Saturday 28.01.23 10am to 1:30pm</p> <p>3 hrs. Gen & 1 hr. M&PD CPD</p>	<p>Lecture 1</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 Aine Hynes, St. John Solicitors</p> <p>Workshop 7: Will Drafting Owen Burke, Associate, Hayes Solicitors Anne Stephenson, Stephenson Burns Solicitors</p>

MODULE 7: ADMINISTRATION OF ESTATES		
Session 17 Online only Wednesday 01.02.23 6.00pm-9.00pm 4 hrs. Gen. CPD	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. <i>Nuala Casey, Solicitor</i>
	Lecture 2	Applying for the Grant (Part 2): Intestacy. <i>John Glennon, Probate Officer</i>
	Lecture 3	Taxation Issues in the Administration of Estates: Pre-death Liabilities, Residency of Estates, Possible Secondary Liability, Income Tax, CGT, CAT. <i>Lydia McCormack, Matheson</i>
Session 18 Onsite only Saturday 11.02.23 10am to 1:30pm 2 hrs. Gen & 1 hr. M&PD CPD	Workshop	Workshop 8: Taxation of Estates <i>Anne Stephenson, Stephenson Burns Solicitors</i> <i>Lydia McCormack, Matheson</i>
Session 19 Online only Wednesday 22.02.23 6.00pm-9.00pm 3 hrs. Gen. CPD	Lecture 1	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. <i>Aileen Keogan, Aileen Keogan Solicitors</i>
	Lecture 2	Powers & Duties of Legal Personal Representative: Executors v Administrators, Duties, Powers, Accountability & Liability (legal & tax), Estate Accounts. <i>Nuala Casey, Solicitor</i>
	Lecture 3	Property Considerations: Joint Accounts, Joint Real Property, Presumption of Advancement, Resulting Trusts, Statutory and Non-Statutory Nominations, Interest in Assurance Policies. TBC
Session 20 Lectures Onsite & Online Workshop Onsite only Saturday 25.02.23 10am to 2:30pm 3 hrs. Gen & 1 hr. M&PD CPD	Lecture 1 Workshop	Beneficiaries & Beneficial Entitlements: Ascertainment, Death, Missing or Unascertained Beneficiaries, Lapse / Ademption / Abatement. <i>Tina Quealy, O'Connell Brennan</i> Workshop 9: Applying for the Grant / Duties of Personal Representative <i>Nuala Casey, Solicitor</i> <i>Anne Stephenson, Stephenson Burns Solicitors</i>
Session 21 Online only Wednesday 01.03.23 6.00pm-8.30pm 2 hrs. Gen. CPD	Lecture 1	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. <i>Karl Dowling BL</i>
	Lecture 2	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. Karl Dowling BL
Session 22 Online only Wednesday 08.03.23 6.00pm-8.30pm 2 hrs. Gen. CPD	Lecture 1	Litigation 3: Actions Against the Estate: Condemnation of a Will, Proprietary & Promissory Estoppel, Administration Suits, Construction Suits. Catherine Duggan BL
	Lecture 2	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. Nora Pat Stewart, BL
Session 23 Onsite only Saturday 25.03.23 10am to 1:30pm 2 hrs. Gen & 1 hr. M&PD CPD	Workshop	Workshop 10: Estate Litigation / Applications / Pleadings Karl Dowling BL
Session 24 Lectures Onsite & Online Workshop Onsite only Saturday 01.04.23 10am to 5:00pm 5 hrs. Gen. CPD & 2 hr M&PD	Lecture 1	Distribution of Assets: Valuations, Solvent Estates, Insolvent Estates, Assents, Filing. Clodagh O'Hagan, Mullany Walsh Maxwells
	Lecture 2	Post Death Variation & Tax Considerations: Disclaimers, Deeds of Family Arrangement, Valuations, Tax Consequences, Filings, Foreign Variations. Anne Stephenson, Stephenson Burns Solicitors
	Lecture 3	Estate Accounting & Compliance: Section 150 Notice, Administration Account, Compliance, AML. Anne Stephenson, Stephenson Burns Solicitors
	Workshop	Workshop 11: Exam prep Una Ryan, Grant Thornton
EXAMINATIONS: 2 partially closed book exams (40% each) – 2 Saturdays in May 2023		

***Please note that topics & dates may be subject to change. Draft timetable as of September 2022**

* 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