



<p>Wednesday 02.10.24 6.00pm-8.30pm</p> <p><b>2 hrs. Gen. CPD</b></p>	<p><b>Lecture 2</b></p>	<p>complexities of the CAT thresholds; and Stamp duty on gifts and death/post death planning.</p> <p><b>Lifetime Giving &amp; Passing of Value on Death (2):</b> 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.</p>
<p><b>Session 05</b> <b>Online only</b> Wednesday 09.10.24 6.00pm-8.30pm</p> <p><b>2 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p>	<p><b>Introduction to Wealth Planning Structures:</b> Trusts, Investments, Companies, Partnerships, Foundations.</p> <p><b>Tax Implications of Wealth Planning Structures:</b> Trusts, Investments, Companies, Partnerships, Offshore Structures, Foundations.</p>
<p><b>Session 06</b> <b>Onsite Only</b> Saturday 12.10.24 10am to 1:30pm</p> <p><b>2 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Workshop</b></p>	<p><b>Workshop 2: Lifetime Planning</b> <b>Part 1</b> <b>Part 2</b></p>
<p><b>Session 07</b> <b>Online only</b> Wednesday 16.10.24 6.00pm-9.00pm</p> <p><b>3 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p> <p><b>Lecture 3</b></p>	<p><b>Estate Planning &amp; Legal Considerations:</b> Spouses/Civil Partners – Divorce/Separation, Legal Right Share &amp; Appropriation, Children – Section 117 Succession Act 1965, Co-Habitees, Voidable Dispositions, Bankruptcy Provisions, Joint Property.</p> <p><b>Financial Planning:</b> Investments, Pensions, Income Tax Planning, Pre/Post Retirement, AML.</p> <p><b>Limited Partnerships</b></p>
<p><b>Session 08</b> <b>Lectures Onsite &amp; Online</b> <b>Workshop Onsite only</b> Saturday 09.11.24 10am to 1:30pm</p> <p><b>2.5 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Workshop</b></p>	<p><b>International Estate Planning:</b> 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><b>Workshop 3: Estate Planning</b></p>
<p><b>MODULE 4: TRUST DRAFTING</b></p>		
<p><b>Session 09</b> <b>Lectures Onsite &amp; Online</b> <b>Workshop Onsite only</b></p>	<p><b>Lecture 1</b></p>	<p><b>Requirements for the Creation of a Valid Trust &amp; Classification of Trusts:</b> 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><b>Session 13</b> <b>Onsite only</b> Saturday 11.01.25 10am to 1:30pm</p> <p><b>2 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Workshop</b></p>	<p><b>Workshop 6: Taxation of Trusts</b></p>
<p><b>MODULE 6: WILL DRAFTING</b></p>		
<p><b>Session 14</b> <b>Online only</b> Wednesday 15.01.25 6.00pm-9.00pm</p> <p><b>3 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p> <p><b>Lecture 3</b></p>	<p><b>Validity of the Will &amp; Testamentary Capacity:</b> 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.</p> <p><b>Crafting Will Clauses:</b> Appointment of Executors, Trustees &amp; 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.</p> <p><b>Enduring Powers of Attorney:</b> Creation, Pre-Registration Issues, Applications for Registration, Post-Registration Issues, Passporting of EPAs.</p>
<p><b>Session 15</b> <b>Online only</b> Wednesday 22.01.25 6.00pm-8.30pm</p> <p><b>2 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p>	<p><b>Wardship:</b> Proceedings by Petition for Inquiry, Proceedings Pursuant to the 68th Section, Proceedings Pursuant to the 103rd Section, Post-Application Considerations.</p> <p><b>Solicitors' Duty of Care:</b> Evolution of Duty of Care, Irish Position, Practical Implications for Practitioners, Pre-Litigation Report.</p>
<p><b>Session 16</b> <b>Lectures Onsite &amp; Online</b> <b>Workshop Onsite only</b> Saturday 25.01.25 10am to 1:30pm</p> <p><b>3 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Workshop</b></p>	<p><b>Assisted Decision Making:</b> Scope of the Assisted Decision-Making (Capacity) Act 2015, Definition &amp; Assessment of Capacity, Decision-Making Assistance, Co-Decision-Making, Decision-Making Representation</p> <p><b>Workshop 7: Will Drafting</b></p>
<p><b>MODULE 7: ADMINISTRATION OF ESTATES</b></p>		
<p><b>Session 17</b> <b>Online only</b> Wednesday 29.01.25 6.00pm-9.00pm</p> <p><b>4 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p> <p><b>Lecture 3</b></p>	<p><b>Applying for the Grant (Part 1):</b> Grant of Probate, Grant of Administration with Will Annexed, Second or Subsequent Grants, Oath and Inland Revenue Affidavit Drafting.</p> <p><b>Applying for the Grant (Part 2):</b> Intestacy.</p> <p><b>Taxation Issues in the Administration of Estates:</b> Pre-death Liabilities, Residency of Estates, Possible Secondary Liability, Income Tax, CGT, CAT.</p>

<p><b>Session 18</b> <b>Onsite only</b> Saturday 08.02.25 10am to 1:30pm <b>2 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Workshop</b></p>	<p><b>Workshop 8: Taxation of Estates</b></p>
<p><b>Session 19</b> <b>Online only</b> Wednesday 19.02.25 6.00pm-9.00pm  <b>3 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b>   <b>Lecture 2</b>   <b>Lecture 3</b></p>	<p><b>Cross Border Issues:</b> 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><b>Powers &amp; Duties of Legal Personal Representative:</b> Executors v Administrators, Duties, Powers, Accountability &amp; Liability (legal &amp; tax), Estate Accounts.</p> <p><b>Property Considerations:</b> Joint Accounts, Joint Real Property, Presumption of Advancement, Resulting Trusts, Statutory and Non-Statutory Nominations, Interest in Assurance Policies.</p>
<p><b>Session 20</b> <b>Lectures Onsite &amp; Online</b> <b>Workshop Onsite only</b> Saturday 01.03.25 10am to 2:30pm  <b>3 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Lecture 1</b>   <b>Workshop</b></p>	<p><b>Beneficiaries &amp; Beneficial Entitlements:</b> Ascertainment, Death, Missing or Unascertained Beneficiaries, Lapse / Ademption / Abatement.</p> <p><b>Workshop 9: Applying for the Grant / Duties of Personal Representative</b></p>
<p><b>Session 21</b> <b>Online only</b> Wednesday 05.03.25 6.00pm-8.30pm  <b>2 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b>   <b>Lecture 2</b></p>	<p><b>Litigation 1: Jurisdiction and Pleadings:</b> 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><b>Litigation 2: High Court Non-Contentious Probate Applications:</b> 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><b>Session 22</b> <b>Online only</b> Wednesday 12.03.25 6.00pm-8.30pm  <b>2 hrs. Gen. CPD</b></p>	<p><b>Lecture 1</b>   <b>Lecture 2</b></p>	<p><b>Litigation 3: Actions Against the Estate:</b> Condemnation of a Will, Proprietary &amp; Promissory Estoppel, Administration Suits, Construction Suits.</p> <p><b>Litigation 4: Actions Against the Estate:</b> 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><b>Session 23</b> <b>Onsite only</b> Saturday 22.03.25 10am to 1:30pm</p> <p><b>2 hrs. Gen &amp; 1 hr. M&amp;PD CPD</b></p>	<p><b>Workshop</b></p>	<p><b>Workshop 10: Estate Litigation / Applications / Pleadings</b></p>
<p><b>Session 24</b> <b>Lectures Onsite &amp; Online</b> <b>Workshop Onsite only</b> Saturday 05.04.25 10am to 5:00pm</p> <p><b>5 hrs. Gen. CPD &amp; 2 hr M&amp;PD</b></p>	<p><b>Lecture 1</b></p> <p><b>Lecture 2</b></p> <p><b>Lecture 3</b></p> <p><b>Workshop</b></p>	<p><b>Distribution of Assets:</b> Valuations, Solvent Estates, Insolvent Estates, Assents, Filing.</p> <p><b>Post Death Variation &amp; Tax Considerations:</b> Disclaimers, Deeds of Family Arrangement, Valuations, Tax Consequences, Filings, Foreign Variations.</p> <p><b>Estate Accounting &amp; Compliance:</b> Section 150 Notice, Administration Account, Compliance, AML.</p> <p><b>Workshop 11: Exam prep</b> Paper I Paper II</p>
<p><b>EXAMINATIONS: 2 partially closed book exams (40% each) – DATES TBC – 2 SATURDAYS IN MAY 2025</b></p>		

\*Please note that topics & dates may be subject to change. Draft timetable as of January 2024

\* 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](http://www.lawsociety.ie/diplomacentre)