





MODULE 1: COUR	SE INTRODUC	CTION
Session 01 Onsite & Online Saturday 21.09.24	Lecture 1	Course Overview: Introduction to Taxation Issues, Lifetime & Estate Planning, Common Estate Planning Structures, Administration of Trusts, Wills, Introduction to Administration of Estates.
10am to 1:30pm 4 hrs. Gen. CPD	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.
	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.
MODULE 2: INTRO	DDUCTION TO	TAXATION ISSUES
Session 02 Onsite & Online Wednesday	Lecture 1	Computation of Capital Gains Tax, Income Tax & Stamp Duty: Income Tax, Capital Gains Tax, Stamp Duty.
25.09.24 6.00pm-9.00pm 3 hrs. Gen. CPD	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.
	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.
Session 03 Lecture and Workshop ONLINE ONLY Saturday 02.10.24	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.
10am to 1:45pm 2 hrs. Gen & 1 hr. M&PD CPD	Workshop	Workshop 1: Basic Tax Computations
MODULE 3: LIFET	IME & ESTATE	PLANNING
Session 04 Online only	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.
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.
Lecture 1	Introduction to Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Foundations.
Lecture 2	Tax Implications of Wealth Planning Structures: Trusts, Investments, Companies, Partnerships, Offshore Structures, Foundations.
Workshop	Workshop 2: Lifetime Planning Part 1 Part 2
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.
Lecture 2	Financial Planning: Investments, Pensions, Income Tax Planning, Pre/Post Retirement, AML.
Lecture 3	Limited Partnerships
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.
Workshop	Workshop 3: Estate Planning
DRAFTING	
	Doguiromento for the Creation of a Valid Trust 9 Classification of
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,
	Lecture 1 Lecture 1 Lecture 1 Lecture 2 Lecture 3 Lecture 1







Saturday 16.11.24 10am to 3:30pm 4 hrs. Gen & 1 hr. M&PD CPD	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.
	Workshop	Workshop 4: Trust Drafting
MODULE 5: ADMIN	IISTRATION O	F TRUSTS
Session 10 Online only Wednesday 20.11.24 6.00pm-9.00pm	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.
4 hrs. Gen. CPD	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.
Wednesday 27 No Friday 24.01.25	 ovember 202	4 – Release of written assignment – worth 20% - due date
Session 11 Lectures Onsite & Online Workshop Onsite	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.
only Saturday 07.12.24 10am to 2:30pm	Workshop	Workshop 5: Administration of Trusts
3 hrs. Gen & 1 hr. M&PD CPD		
Session 12 Online only Wednesday	Lecture 1	Taxation of Domestic Trusts: Powers of Appointment, Discretionary Trusts, Initial Levy, Annual Levy, Income Tax.
08.01.25 6.00pm-9.00pm	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	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.







Session 13 Onsite only Saturday 11.01.25 10am to 1:30pm 2 hrs. Gen & 1 hr.	Workshop	Workshop 6: Taxation of Trusts
M&PD CPD		
MODULE 6: WILL	DRAFTING	
Session 14 Online only Wednesday 15.01.25 6.00pm-9.00pm	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.
3 hrs. Gen. CPD	Lecture 2	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.
	Lecture 3	Enduring Powers of Attorney: Creation, Pre-Registration Issues, Applications for Registration, Post-Registration Issues, Passporting of EPAs.
Session 15 Online only Wednesday 22.01.25	Lecture 1	Wardship: Proceedings by Petition for Inquiry, Proceedings Pursuant to the 68th Section, Proceedings Pursuant to the 103rd Section, Post-Application Considerations.
6.00pm-8.30pm 2 hrs. Gen. CPD	Lecture 2	Solicitors' Duty of Care: Evolution of Duty of Care, Irish Position, Practical Implications for Practitioners, Pre-Litigation Report.
Session 16 Lectures Onsite & Online Workshop Onsite only	Lecture 1	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
Saturday 25.01.25 10am to 1:30pm	Workshop	Workshop 7: Will Drafting
3 hrs. Gen & 1 hr. M&PD CPD		
MODULE 7: ADMIN		
Session 17 Online only Wednesday 29.01.25	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.
6.00pm-9.00pm	Lecture 2	Applying for the Grant (Part 2): Intestacy.
4 hrs. Gen. CPD	Lecture 3	Taxation Issues in the Administration of Estates: Pre-death Liabilities, Residency of Estates, Possible Secondary Liability, Income Tax, CGT, CAT.







Session 18	Workshop	Workshop 8: Taxation of Estates
Onsite only	MOLKSHOP	איטות סווטף ס. ו מאמנוטוו טו באנמנפא
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Saturday		
08.02.25		
10am to 1:30pm		
2 hrs. Gen & 1 hr.		
M&PD CPD	_	
Session 19	Lecture 1	Cross Border Issues: UK Assets, US Assets, Regulation (EU) No.
Online only		650/2012, Terminology relating to domicile and foreign wills, The
Wednesday		distinction between movable and immovable property, The importance of
19.02.25		the choice of law governing a will, Foreign Grants.
6.00pm-9.00pm		
3 hrs. Gen. CPD	Lecture 2	Powers & Duties of Legal Personal Representative: Executors v Administrators, Duties, Powers, Accountability & Liability (legal & tax), Estate Accounts.
	Lecture 3	Property Considerations: Joint Accounts, Joint Real Property,
	20014100	Presumption of Advancement, Resulting Trusts, Statutory and Non-Statutory Nominations, Interest in Assurance Policies.
Session 20	Lecture 1	Panaficiarias & Banaficial Entitlements: According and Dooth
Lectures Onsite	Lecture 1	Beneficiaries & Beneficial Entitlements: Ascertainment, Death,
		Missing or Unascertained Beneficiaries, Lapse / Ademption / Abatement.
& Online		
Workshop Onsite	VAV = ulue le e u	Madakan O. Angking for the Open / Duties of December
only	Workshop	Workshop 9: Applying for the Grant / Duties of Personal
Saturday		Representative
01.03.25		
10am to 2:30pm		
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3 hrs. Gen & 1 hr.		
M&PD CPD		
Session 21	Lecture 1	Litigation 1: Jurisdiction and Pleadings: Jurisdiction of the Probate
Online only		Office, Probate Office Mechanisms, Jurisdiction of the Circuit Court,
Wednesday		Circuit Court Pleadings, Jurisdiction of the High Court, High Court
05.03.25		Pleadings, Limitation of Actions, Application pursuant to the Assisted
6.00pm-8.30pm		Decision-Making (Capacity) Act 2015.
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2 hrs. Gen. CPD	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.
Session 22	Lecture 1	Litigation 3: Actions Against the Estate: Condemnation of a Will,
Online only	Locture	Proprietary & Promissory Estoppel, Administration Suits, Construction
Wednesday		Suits.
12.03.25		Ouito.
6.00pm-8.30pm	Lecture 2	Litigation A: Actions Against the Estate: Section 117 of the
	Lecture 2	Litigation 4: Actions Against the Estate: Section 117 of the Succession Act 1965, Legal Right Share – Section 120 of the Succession
2 hrs. Gen. CPD		Act 1965, Section 121 of the Succession Act 1965.



2025

DIPLOMA CENTRE





Workshop	Workshop 10: Estate Litigation / Applications / Pleadings
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 150 Notice, Administration Account, Compliance, AML.
Workshop	Workshop 11: Exam prep Paper I Paper II
	Lecture 1 Lecture 2 Lecture 3

*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