

WELCOME TO YOUR STEP IRELAND BRANCH NEWSLETTER

April 2019

MESSAGE FROM STEP IRELAND CHAIR

Welcome to our third newsletter as we look forward to the highlight of our year, which is our annual conference, taking place on Friday 24 May.

The STEP Ireland Branch Committee continue to be busy with a hectic schedule of seminars, conferences and CPD events. We continue to strengthen our ties with other professional bodies and have had joint seminars with the Irish Tax Institute and, for the first time, Chartered Accountants Ireland. We will also host a joint seminar with the Southern Law Association in the coming months.

Our congratulations to our STEP Ireland Branch Committee member Tina Quealy TEP for her [recent article](#) in the *STEP Journal*.

The STEP Ireland branch has joined the STEP Europe region to enhance relations with our European colleagues. This will be particularly important in a post-Brexit Europe. Irish members will be speaking at and attending the [STEP Europe](#) conference in June.

Gráinne Duggan TEP
Branch Chair

In this issue...

Message from STEP Ireland Chair

Annual Conference 2019

Seminars update

STEP Diploma in Trust and Estate Planning

Call for speakers

Renewal of Membership

Case law update

Annual Conference 2019

The STEP Ireland branch annual conference sponsored by Smith and Williamson takes place at the Hilton Hotel, Charlemont Place, Dublin 2 on Friday, 24 May 2019 with registration commencing at 8.30am. Our theme this year is 'Advising the private client in a post-Brexit world'. [More information](#).

The committee has organised an excellent line-up of speakers as follows:

- Paraic Madigan TEP (Matheson) will update us on the recently introduced beneficial ownership register requirements for trusts and anti-money laundering legislation and family structures
- Nicola Carroll BL will provide a litigation and case law update focusing on claims against an estate
- Jim O'Leary (economist) will discuss trends in philanthropy
- Tracey O'Donnell TEP (ByrneWallace), Arabella Murphy TEP (Maurice Turnor Gardner) and Alberto Perez Cedillo TEP (Alberto Perez Cedillo Spanish Lawyers and Solicitors Ltd) will form a panel discussion on the implications of Brexit and opportunities for practitioners.
- Aisling Meehan (Aisling Meehan Agricultural Solicitors) will provide a legal and taxation update for private clients with agricultural assets.

Booking forms will be circulated shortly to members.



STEP
Ireland
ADVISING FAMILIES ACROSS GENERATIONS

Annual Conference 2019
Friday 24th May 2019
Hilton Hotel, Charlemont Place, Dublin 2

Advising the Private Client in a Post-Brexit World
5 CPD hours apply

Further details available on our website at www.step.ie shortly

SPONSORED BY:  **Smith & Williamson**

SEMINARS UPDATE

Our seminars sub-committee has been busy organising a number of seminars for the benefit of STEP members.

STEP / Irish Taxation Institute seminar – ‘Wills, Trusts and Family Structures – Getting the Basics Right’

On 28 February, STEP Ireland hosted a joint half-day conference with the Irish Taxation Institute at the Hilton Hotel, Charlemont Place. The excellent line up of speakers comprised Lisa Cantillon (Kennelly Tax Advisers), Carol Hogan TEP (O’Connell Brennan Solicitors), Muriel Walls (Walls & Toomey Solicitors) and Anne Stephenson TEP (Stephenson Solicitors) and was chaired by STEP Ireland vice chair Tina Quealy TEP. Presentations covered structures used in efficient estate planning and their impact on family law proceedings; the core elements of an estate plan; trusts; lifetime planning; current CAT issues; and options for clients. The conference went on to hear about post-death planning in the form of disclaimers and the legal and tax implications of same. The seminar was well-attended and the presentations were recorded and are available through the Irish Taxation Institute website. STEP Ireland are grateful for the support of event sponsors Davy.

Lunchtime seminar – ‘Revenue Update’

On 14 March, STEP Ireland hosted a well-attended lunchtime seminar in the Merrion Hotel with Brian Broderick TEP (O’Hanlon Tax Ltd). Brian provided a comprehensive and topical update on current CAT issues including agricultural relief, business property relief, Revenue interventions and compliance issues as well as an update on the current position regarding dwelling house relief following the *Deane* case.

STEP / Chartered Accountants Ireland joint seminar – ‘Succession Planning’

STEP Ireland were delighted to join with Chartered Accountants Ireland in hosting a Succession Planning Seminar on Tuesday 2 April in Chartered Accountants House. Sandra Meade TEP (O’Hanlon Tax Ltd) and Andrea McNamara TEP (O’Connell Brennan Solicitors) addressed topics such as making a will and lifetime planning, trusts, CAT and Discretionary Trust Tax including reliefs, tips for estate planning and post death options. This seminar was part of STEP Ireland’s initiative to promote the STEP brand in Ireland amongst other professional bodies.

Next seminar ‘Tax Planning for Sportspeople and Entertainers’

Our next seminar will be on Monday 29 April in the Merrion Hotel when we will be delighted to have David Clancy of Clancy & Associates provide an update on tax planning for sportspeople and entertainers. An informal lunch will be served from 12.30-1pm, with the seminar commencing at 1pm followed by Q&A.

During the course of his presentation, David will address the following topics:

- Recap on tax reliefs
- Common structures
- Image right taxation
- International touring and withholding taxes.

Future seminars

As usual, STEP Ireland will host its popular summer get together and details will be circulated to members in due course. All seminars and events are free to STEP members and count towards CPD requirements.

Online recordings of seminars

Recordings of all of our seminars are available online to all STEP members.

CALL FOR SPEAKERS

As always, the committee welcomes people interested in speaking at events and suggestions for seminar topics. Please feel free to get in touch.

Those interested in speaking at STEP events generally are invited to join the STEP database for speakers. For further information on getting involved with STEP internationally, see <https://www.step.org/get-involved>

Renewal of membership

The annual membership year runs from 1 April. Don't forget to renew your membership with STEP to continue using the TEP designation.

STEP DIPLOMA IN TRUST AND ESTATE PLANNING

The current STEP Diploma in Trust and Estate Planning in conjunction with the Law Society of Ireland is drawing to a close. Lectures and workshops have now completed and students are preparing for exams in May.

The committee is very grateful to all of our lecturers and tutors who contributed to the success of this Diploma and make it the premier qualification for trust and estate advisors in Ireland. Our best wishes to all students sitting the exams and we look forward to welcoming them as full TEP members upon qualification and admission to membership.

RECENT CASE LAW /TAX UPDATES

W. B v J. B [2019] IECA 58

Appeal against orders made pursuant to s.117 of the Succession Act 1965 – Pecuniary bequest – Moral duty – Proportionality – Appellants seeking to appeal against the judgment and orders of the High Court – Whether the testatrix had failed in her moral duty within the meaning of s117 of the *Succession Act 1965* to make proper provision for the respondent in accordance with her means – Appeal allowed.

Nevin v Nevin [2019] IESC 6

Admissibility – Conviction – Common law – Appeal to the Supreme Court on the admissibility of a criminal conviction for murder in civil proceedings relating to the succession rights of the person convicted of that murder – Respondents seeking to establish that the appellant was debarred from inheriting any part of her husband’s estate – Whether the evidence of the appellant’s criminal conviction was admissible – Evidence of conviction was in principle admissible – Appeal dismissed.

Leopold v Malone [2018] IEHC 726

Testamentary document – Codicil – Bequest – High Court seeking determination of issues – Whether a testamentary document was executed in accordance with the formalities required by s78 of the *Succession Act 1965* – Whether codicil valid – Will and codicil upheld.

K v K [2018] IEHC 615

Specific performance – Testamentary contract – Equity – Plaintiff seeking specific performance of a testamentary contract – Whether the plaintiff was entitled to a parcel of land – Court held plaintiff was so entitled in equity and made orders inter alia requiring the personal representative of the deceased to transfer the parcel of land to the plaintiff and declaring that the lands to be so transferred were in substitution for any gift to the plaintiff under the deceased’s will.

Re: Estate of Hannon: Browne applicant [2018] IEHC 482

Wills and probate – *Succession Act 1965* s27(4) – Special circumstances – Applicant seeking to have a solicitor be given liberty to apply for and extract a grant of letters of administration without will annexed to the estate of the deceased – Whether special circumstances existed – Application granted.

Thanks

Thanks to the STEP Ireland Branch Committee and in particular, Gráinne Duggan TEP, Tina Quealy TEP and Nicola Carroll BL for their contributions to this newsletter. If you would like to contribute to the STEP branch newsletter or have any suggestions for future topics, please contact Owen Burke TEP, newsletter coordinator.