

# Key taxation issues

## **Value added tax (VAT)**

- Managing VAT risks and costs
- Research activities
- Imported goods and services
- Property transactions
- Accommodation and catering arrangements
- Non-core activities
- Improving how your ERP system handles VAT
- Apportionment issues
- VAT rate analysis

## **Employment related taxes**

- Status of visiting academics, external examiners, etc
- Expense payments
- Secondments
- Employed vs self employed
- Employee benefits
- Extracurricular/non-core activity
- Accommodation arrangements
- International assignments

## **Relevant contracts tax (RCT)**

- Scope of RCT and housekeeping

## **Professional services withholding tax (PSWT)**

- Classification of services
- Payments by subsidiaries

## **Corporation tax/Income tax**

- Charitable exemption
- Expansion of activities
- Unwind of tax based financing structures
- Tax efficient structures

## **Intellectual property**

- Maximise benefits

## **Other**

- Report of the Commission on Taxation
- Charities Act 2009
- Tax strategy, policy and procedures
- Revenue Audits and your relationship with Revenue
- Corporate structure
- Governance issues
- Keeping up-to-date
- Fundraising
- Shareholder issues
- Reporting requirements

# Understanding your issues

## Taxation services for the education sector

Helping you  
meet your tax  
obligations and  
manage your  
tax exposure

Education sector

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