



Wills & Probate Seminar Drafting of Wills: Tips and Traps

Tuesday 29th September

2pm to 5.30pm - 3 General CPD hours

The drafting of wills can present particular challenges. This seminar will look at common pitfalls to avoid; especially the types of mistake that can give rise to negligence. The seminar will also examine the tax implications in relation to the drafting of wills and how to make the best use of the exemptions and reliefs available. In addition, the conference will assist you to navigate the complexities of the drafting of will trusts. It will examine precedent clauses and how they should best be adapted to the individual circumstances of your client.

Book your place now for only €145:

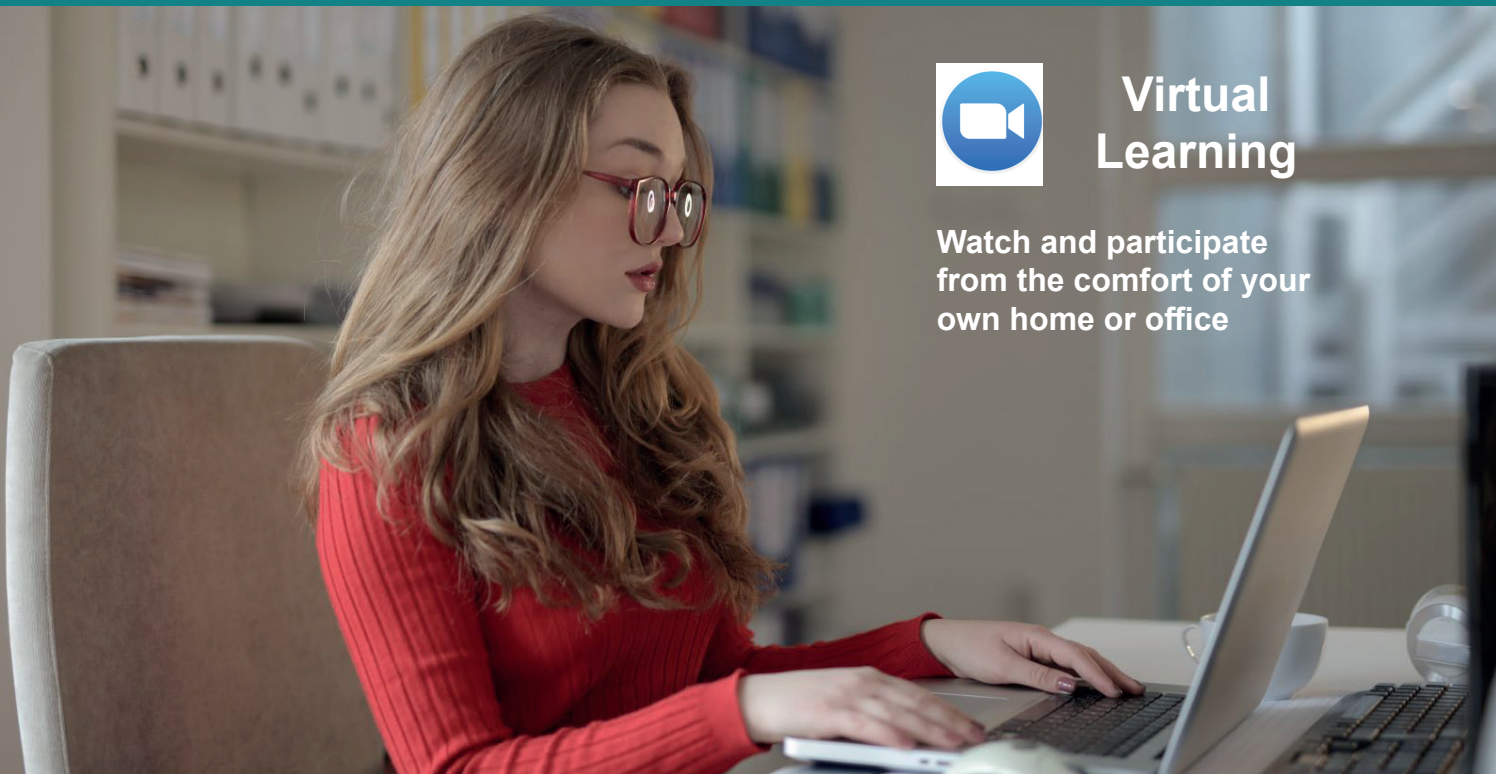
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Avoiding Negligence: Tips & Traps

- Statute of Limitations: time limits for bringing a claim under section 117 of the Succession Act 1965 and section 9 of the Civil Liability Act 1961
- Importance of attendances and instructions
- The perils of pro forma precedents
- How to advise a client and protect yourself when taking instructions to draft a will where the testator wishes to exclude a spouse or child
- Is the legal right share always immune from attack under section 117?
- Scope of will and consideration of pensions
- How to address the issue of advancements and their application in a will
- Is a charging clause invalidated where the solicitor or his partner (in the practice) or civil partner or spouse witnesses a will?
- What is a “residuary gift over clause”? How do you avoid a partial intestacy and ensure that the asset passes to the intended beneficiary?
- Are you aware of the possible consequences of failing to exclude section 98 of the Succession Act?
- Is foreign property covered by the legal right share? Possible pitfalls on distribution
- Does a beneficiary take a property with and subject to a charge or is it automatically paid out of the residue?
- Delay at your peril: How has the duty to act expeditiously in drafting a will been interpreted by our courts?
- Does divorce or legal separation revoke a will?
- What issues should you consider when making second-relationship wills, including the renunciation of the legal right share?
- The necessity for clarity in the drafting of wills: when might a will be declared void for uncertainty: *O Donohue v. O Donohue*
- Section 87 of the Succession Act: when might a codicil revive a previously revoked will? Is mere execution of the codicil sufficient or must an intention to revive it be inferred:
- *Brennan v. O Donnell*
- Revocation and, in particular, revocation of Irish wills by foreign wills
- Dealing with the elderly client

Tax Implications in Relation to the Drafting of Wills

- When is a trust fixed legally but discretionary for tax purposes?
- What tax provisions apply to a Will Trust which is set up for a beneficiary who needs protection?
- What is required to get an exemption from Discretionary Trust Tax?
- What should be considered when drafting grandchildren’s trusts?
- When is CAT payable on a benefit passing when a child “reaches the age of 21”?
- What is required to get S. 84 relief on benefits designed to cover medical expenses in light of the Tax Appeals Commission determination (32TACD2019) and the Revenue Manual?
- What tax issues should you consider when the estate will contain foreign property?
- How do you deal with the family home in the Will, in the context of Dwelling House Relief, where there is more than one residence in the Estate?

The Drafting of Will Trusts

- How do you know which trust precedents to use and how to adapt them to the particular needs of your clients?
- What other core materials do you need to review when drafting trust documents?
- In taking instructions on drafting a will trust what do you need to ask the client?
- What are the core differences between bare trusts, fixed trusts and discretionary trusts that you need to consider when drafting a will trust?
- What powers do you need to consider including in the trust?
- What should be included in a letter of wishes and when is a letter of wishes needed?

Meet the speakers



Finola O'Hanlon
BCL, Solicitor

Finola O'Hanlon BCL, Solicitor, FITI Chartered Tax Advisor, Trust and Estate Practitioner (TEP). Finola specialises in the area of wealth management and advises on all taxes associated with retaining and passing wealth. This includes advising on the tax efficient structuring of Wills and lifetime transfers of wealth to the next generation. As a tax solicitor she also provides advice on tax issues arising for conveyancers (in particular the VAT impact of property transactions), and provides a support service to accountants and lawyers who are advising on the technical aspects of Appeals and Revenue Litigation.

Finola is an Irish Taxation Institute (ITI) representative on the Capital Taxes Liaison Committee with Revenue (TALC) and a member of the Dublin Solicitors Bar Association (DSBA) Probate & Taxation Committee. She also co-authors the ITI publication "The Taxation of Capital Gains". Before specialising in tax, she worked as a solicitor, in general practice and with the Law Society.



Paula Fallon
Solicitor

Paula Fallon Solicitor practices in the area of wills administration of estates and trusts, focusing on assisting other solicitors with complex administrations.

She is a former chairperson of the Law Society Probate Committee, and has lectured to the profession on numerous occasions through STEP, the DSBA and the Law Society over the years.



Nora Lillis
Partner

Nora Lillis is a partner in Gartlan Furey and head of private client. She has over twenty years' experience in advising on trust and estate matters. She is an associate of the Institute of Tax and a member of STEP.

Nora is a former chair of both the Law Society Probate, Administration and Trusts committee and STEP Ireland. She is currently representing Ireland and a number of other countries on STEP's worldwide council.

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