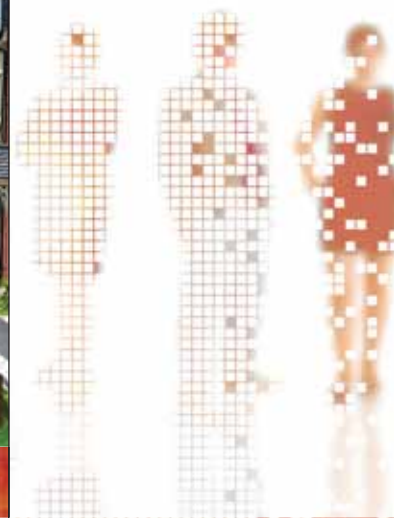
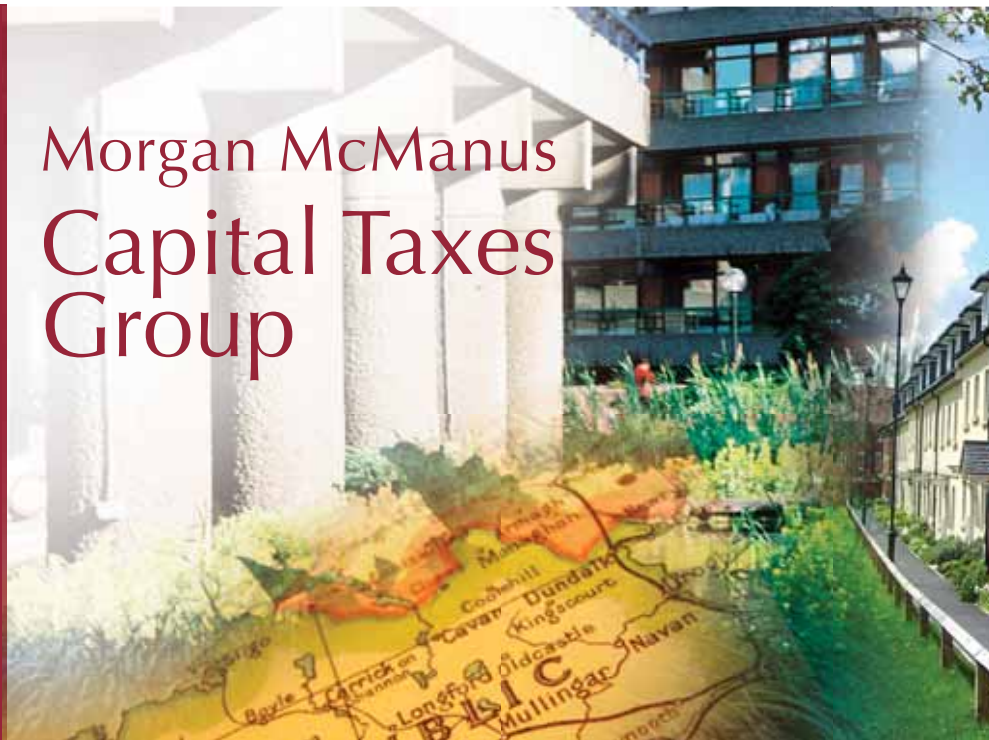


Morgan McManus Capital Taxes Group



What does the Capital Taxes Group do?

Our Capital Taxes Group deal with Republic of Ireland Capital Tax issues such as Inheritance and Gift Tax, Capital Gains Tax, Taxation of Trusts and Stamp Duty. As a solicitors firm also practising in Northern Ireland, we also have extensive experience dealing with the cross border capital tax issues.

Who works in the Capital Taxes Group?

The Group consists of Fergal McManus and Colin O'Neill, together with support staff.

Fergal McManus is a Partner in the firm of Morgan McManus Solicitors and is an Associate of the Irish Taxation Institute since 2003. Fergal practices primarily in the areas of property and commercial law and the associated taxation implications.

Colin O'Neill is an Associate Solicitor in Morgan McManus Solicitors. He is a member of the Society of Trust and Estate Practitioners. He practices primarily in the areas of property and probate / administration of estates and the attendant tax aspects.



LEFT: COLIN O'NEILL. RIGHT: FERGAL MCMANUS.

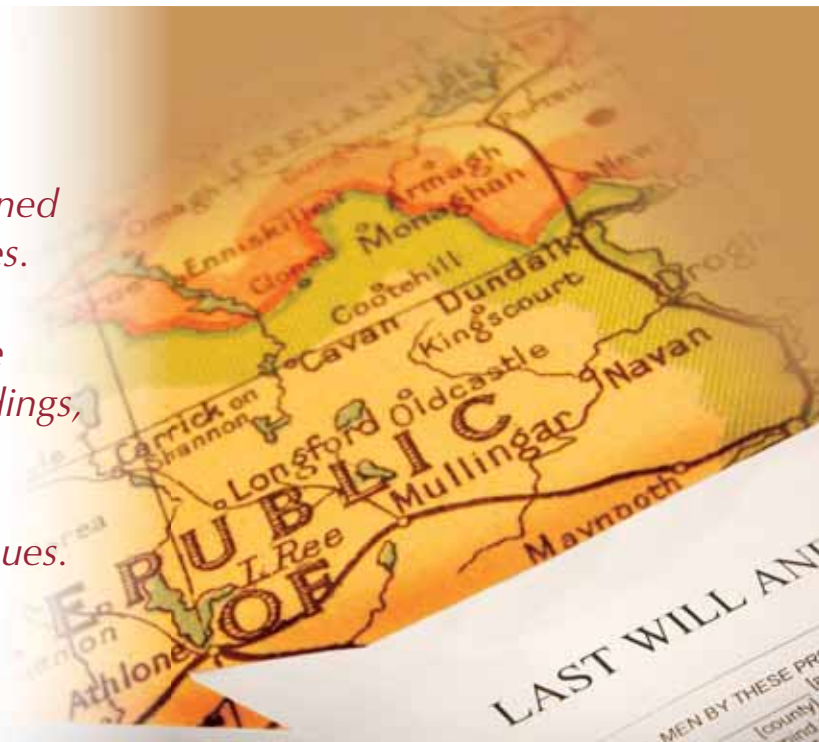
Who are we?

Morgan McManus Solicitors is a leading law firm in the border region of Monaghan, Cavan, Fermanagh and Tyrone with our main office based in Clones, County Monaghan.

**MORGAN
MCMANUS
SOLICITORS**

www.morganmcmamus.com

The firm's tax group is aligned to the local market it serves. Consequently, the nature of our work falls under the traditional capital tax headings, but we have extensive experience in dealing with cross border capital tax issues.



How do I contact you?

Fergal McManus
fmcmanus@
morganmcmanus.ie

Colin O'Neill
coneill@
morganmcmanus.ie

Main Office
The Diamond,
Clones,
Co Monaghan

T: +353 47 51011
F: +353 47 51679
E: law@morganmcmanus.ie

**MORGAN
McMANUS**
SOLICITORS

The Group primarily advises on:

- ▶ Gift and Inheritance Tax Advisory Service
- ▶ CAT Reliefs
 - Agricultural
 - Business
 - Dwellinghouse
 - Favourite Nephew
 - Gift Splitting
- ▶ CGT Reliefs
 - Retirement Relief
 - Disposal of Business to a Company
 - Disposal of Site to a Child
- ▶ Tax Implications of Trusts
- ▶ Capital Tax Compliance
- ▶ Residents and Domicile Advisory Service
- ▶ Cross-Border Estate Planning
- ▶ Administration of Cross-Border Estates
- ▶ Stamp Duty Planning
- ▶ Estate Planning for Owner Managed Businesses
- ▶ Tax Issues on the Transfer of a Family Business

Recent Transactions

Inheritance Tax.

Post-death agricultural relief planning, advising beneficiary in respect of reorganisation of their assets to allow them to qualify for agricultural relief.

Tax Efficient Discretionary Trust Will.

Drafted for businessman with young children providing security of mind to client and efficient tax planning.

Stamp Duty.

Sub-Sale Relief – numerous high value transactions have been conducted in the last 12 months resulting in a saving of 9% by the original purchaser in each case.

Inheritance Tax.

CAT Dwelling house Relief – obtaining dwelling house relief by surviving brother, thus saving a tax liability in the order of €80,000.