

# Tax proof and effective tax rate

## WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers  
– Consolidation Managers – Accountants – Tax Specialists – Chartered Accountants, External Auditors  
– Users of financial statements

**Prerequisites:** *it is recommended to master the principles of accounting for deferred tax, for example by having attended “Calculating and accounting for deferred tax” page 102.*

## OBJECTIVES

- › Know the principles allowing to perform a tax proof
- › Be able to prepare, analyze and audit a tax proof
- › Understand the issue of effective tax rate optimization in an international group

## WHY YOU SHOULD ATTEND?

- › This training allows you to master the principles deferred tax through the use of the tax proof tool. It offers a detailed overview of the practical difficulties to preparing a tax proof and how to solve them. It also introduces the concept of effective tax rate through practical examples, and ways to optimize it

## DETAILED CONTENT

### › From theoretical to effective tax charge

- Reminder on deferred tax recognition principles
- The approach to tax proof

### › Effective tax rate

- Use the effective tax rate as a performance indicator
- Key elements having an impact on the effective tax rate
- Manage effective and forecast tax rate: benchmark of CAC 40 companies

### › A step-by-step tax proof

- Review the reconciling differences
- Foreign subsidiaries impact
- Subsidiaries with current tax losses
- Build a group taxproof
- Solve most frequent difficulties: taxes on financial instruments, tax credits and withholding tax, impact of tax rate changes on tax proof

### › Tax proof as a global check

- How to use the tax proof to identify errors
- Practical summary case

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz
- **During the session:** for each topic covered, real-life examples are taken from published financial statements. Case studies, interactive quizzes and exchanges ensure knowledge acquisition throughout the training.
- **After the session:** documentary inputs (synthesis, articles, video).  
The trainer is available to answer any follow-up questions participants may have.

**DURATION:** 1 DAY

**DATES\*:** 15/03/24  
10/06/24  
18/10/24  
13/12/24

**PRICE EXCL. VAT:** 1 240 €

(\* Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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