

# Tax for Consolidation Managers

## WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers – Consolidation team members

**Prerequisites:** *this training does not require any particular prerequisite.*

## OBJECTIVES

- › Understand the tax rules behind deferred taxes allowing to perform a tax proof
- › Know the differences between tax integration and consolidation adjustments
- › Master the fundamentals of international taxation and the tax principles applicable to restructuring

## WHY YOU SHOULD ATTEND?

- › To master the tax proof exercise, it is necessary to know the tax rules explaining the differences between the accounting result and the taxable result, and to know the reconciliation of theoretical tax and effective tax.

This practical and concrete training, delivered by a tax lawyer, former tax director of a listed group, allows you to acquire the fundamentals of tax system to have constructive exchanges with tax experts and to better understand the impacts of tax in the consolidated financial statements.

## DETAILED CONTENT

### › Calculating tax

- Determining the taxable result: analysis of the main tax adjustments, temporary and permanent differences
- Tax calculation and tax credits
- Managing tax deficits to be carried forward
- Focus on the more complex issues such as the rules of thin capitalization and managing investments (dividends, provisions, disposal gains)

### › Tax consolidation

- Scope of tax consolidation and differences with the scope of consolidation
- Adjustment to calculate group result in a tax consolidation, comparison with consolidation adjustments and impact on deferred taxes
- Accounting entries for tax consolidation at parent company level and for subsidiaries

### › International taxation

- Obligations regarding transfer prices documentation
- Anti-tax evasion plans
- CBCR and Pillar 2

### › Restructuring operations

- Description of the tax regimes applicable to mergers, assets contributions and demergers. Consequences in the annual and consolidated financial statements
- Developments on the notion of book value, tax value and impact on deferred taxes accounting

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** case study with illustration of different problems. Various examples and analyses of real-life cases from the field and the experience of the trainer ensure acquisition of knowledge.
- **After the session:** the trainer is available to answer any follow-up questions participants may have.

**DURATION:** 1 DAY

**DATES\*:** 25/04/24  
10/09/24  
02/12/24

**PRICE EXCL. VAT:** 1 270 €

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

©FinHarmony - This training can be organised on your premises  
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