

Deferred Tax for CTAs

Speaker: Tamara Farren, *EY*

Date: Thursday, 30 November 2023

Time: 08.30am - 10.30am

Programme

Time	Topic	Speaker
08.30 - 10.30	<ul style="list-style-type: none">• Review of relevant accounting standards and options available for accounting for deferred tax• Identify the key information required from financial accounts for deferred tax• Illustrative examples on how to calculate:<ul style="list-style-type: none">○ Current tax reconciliations○ Deferred tax and the deferred tax reconciliation○ Reconcile the effective tax rate• Review of preparation of tax disclosures for inclusion in financial accounts• Identify the disclosure notes that are relevant to corporation tax and other taxes• Distinguish between permanent and temporary accounting differences and understand the impact on the effective tax rate• Discussion of international and multinational aspects of deferred tax including<ul style="list-style-type: none">○ Multi-national group tax reporting information○ Impact of implementation of Pillar 2• Identify the most frequently occurring deferred tax issues and how to handle them	Tamara Farren, <i>EY</i>

Speaker:

Tamara Farren is a Director in EY with over 10 years' experience in corporate taxation. Tamara has a broad range of experience in advising companies on international and domestic tax issues across a range of financial services industries, including aviation finance and asset management. She has a strong accounting background and has extensive experience in tax auditing and tax accounting for corporate entities, and is involved in delivering technical training within EY on these topics. Tamara is an Associate Member of Chartered Accountants Ireland and the Irish Taxation Institute.