

# **TAX ISSUES ARISING FROM ACCOUNTS REVIEW**

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## **WHO SHOULD ATTEND**

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Seniors and staff who are responsible for the accounts and preparation of draft tax computations. As a guide it will be suitable for those who have worked at least 24 months in the profession.

Participants will therefore need to be familiar with the format of company accounts. The course will deal with taxation issues identified from the preparation and review of accounts.

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## **OBJECTIVES**

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To enable participants to identify potential tax issues when reviewing a set of accounts.

This course will consider the taxation matters that need to be considered both during the accounts preparation and when preparing the draft corporation tax computation.

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## **CONTENT**

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The course will include :

- A review of corporation tax charging provisions
- Trading income computation considerations
- Capital allowances and recent developments
- Associated companies
- Loans to participators
- National Insurance issues
- Case studies may be used where appropriate

Participants will be expected to have a basic understanding of the main tax rules.

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**CPD HOURS - 3**

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