



The Institute of Certified Public Accountants of Cyprus (ICPAC)

Agenda for “Interest rate benchmark reform / IFRIC 23 Uncertainty over Income Tax Treatments / COVID-19 implications” – 13 April 2021

Time / Duration	Session
09:00 – 10:30	<p>IBOR Reform</p> <ul style="list-style-type: none">• IBOR Reform - Phase 1: Pre-replacement Amendments to IFRS 9, IAS 39 & IFRS 7 effective for annual periods beginning on or after 1 January 2020• IBOR Reform - Phase 2: Amendments effective for annual periods beginning on or after 1 January 2021 <p>IFRIC 23 - Uncertainty over income tax treatments</p> <ul style="list-style-type: none">• Identifying Uncertain Tax Positions• Measurement of Uncertain Positions
10:30 – 10:45	Coffee Break
10:45 – 12:15	<p>IFRIC 23 - Uncertainty over income tax treatments (Continued)</p> <ul style="list-style-type: none">• Identifying Uncertain Tax Positions• Measurement of Uncertain Positions <p>COVID 19 Implications</p> <ul style="list-style-type: none">• Potential implications based on several IFRSs

Duration of Day: 3 hours (breaks excluded)

Instructor:

Mr. Stelios Ntotsias