

6. **Taxation** (continued)

	30 September 2017 €m	30 September 2016 €m
Unrecognised deferred taxation assets		
Deferred taxation assets have not been recognised in respect of the following items:		
Unrecognised taxation losses	1 876	1 001
Deferred taxation assets have not been recognised in respect of these items because it is not yet certain that future taxable profits will be available against which the group can realise the benefits therefrom.		
Taxation losses		
Estimated recognised taxation losses available for offset against future taxable income	182	565
As stated above, there is uncertainty regarding the tax impact of the accounting irregularities and transfer pricing investigations. The comprehensive tax review of the consequences of the accounting irregularities and the investigation by tax authorities on transfer pricing could result in a restatement of unrecognised taxation losses.		

6. **Taxation** (continued)

6.3 **Deferred tax assets and liabilities** (continued)

	30 September 2018 €m	30 September 2017 €m
Unrecognised deferred tax assets		
Deferred tax assets have not been recognised in respect of the following items:		
Unrecognised taxation losses	2 550	1 876
Deferred tax assets have not been recognised in respect of these items because it is not yet certain that future taxable profits will be available against which the Group can realise the benefits therefrom.		
Taxation losses		
Estimated recognised taxation losses available for offset against future taxable income	168	182
As stated above, there is uncertainty regarding the tax impact of the accounting irregularities and transfer pricing investigations. The comprehensive tax review of the consequences of the accounting irregularities and the investigation by tax authorities on transfer pricing could result in a restatement of unrecognised taxation losses.		

6. **Taxation** (continued)

6.3 **Deferred tax assets and liabilities** (continued)

	30 September 2019 €m	30 September 2018 €m
Unrecognised tax losses		
Deferred tax assets have not been recognised in respect of the following items:		
Unrecognised taxation losses	4 172	2 550
Deferred tax assets have not been recognised in respect of these items as it is not yet certain that future taxable profits will be available against which the Group can realise the benefits therefrom.		
Recognised tax losses		
Estimated recognised taxation losses available for offset against future taxable income	79	168
Total recognised and unrecognised tax losses	4 251	2 718
As stated above, there is uncertainty regarding the tax impact of the alleged accounting irregularities and tax investigations. The comprehensive tax review of the consequences of the alleged accounting irregularities and the investigation by tax authorities could result in a restatement of unrecognised taxation losses.		