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## PwC Plus Article

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# In depth: IFRIC 21 Levies

**In depth on IFRIC 21 - Guidance for recognising an obligation to pay a levy that is not income tax**



## Schlagwörter

Bankenabgabe, IAS 37, IFRIC 21, IFRS (allgemein), PwC-Mitteilungen zur internationalen Rechnungslegung, Rückstellungen (Internationale Rechnungslegung)

## Themen

Capital Markets & Accounting Advisory  
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