

## PwC Plus Article

By ESMA - European Securities and Markets Authority | 15. Juli 2019

# ESMA sets out expectations regarding application of IAS 12

**The Public Statement stems from the findings and discussions of the European Enforcers Coordination Sessions (EECS).**

## **Schlagwörter**

IAS 12, Latente Steuern, Steuern (Internationale Rechnungslegung), Verlustvortrag (steuerlich)

## **Themen**

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation

## **Verfasser**

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