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By IASB - International Accounting Standards Board | 07. Mai 2021

IASB clarifies the accounting for deferred tax on leases and decommissioning obligations

The International Accounting Standards Board (Board) has today issued targeted amendments to IAS 12, the IFRS Standard on income taxes, to specify how companies should account for deferred tax on transactions such as leases and decommissioning obligations.

Schlagwörter

IAS 12, Latente Steuern, Leasing

Themen

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

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