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EFRAG Draft Comment Letter on the IASB’s ED/2023/1 International Tax Reform – Pillar Two Model Rules

The ED, which was issued on 9 January 2023, proposes to introduce a mandatory temporary exception to the requirements in IAS 12 to recognise and disclose information about deferred tax assets and liabilities arising from the OECD’s Pillar Two Model Rules.

Schlagwörter

IAS 12, Latente Steuern, Steuern / Tax

Themen

Capital Markets & Accounting Advisory - PRIME

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