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By ESMA - European Securities and Markets Authority | 27. Februar 2023

Letter to EFRAG on the IASB's Exposure Draft International Tax Reform – Pillar Two Model Rules

ESMA notes that the IASB has not specified how long the temporary exception would apply.

Schlagwörter

IAS 12, Latente Steuern

Themen

Capital Markets & Accounting Advisory - PRIME
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Verfasser

ESMA - European Securities and Markets Authority