

## PwC Plus Article

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

# Letter to IASB on Exposure Draft International Tax Reform – Pillar Two Model Rules

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



## Schlagwörter

IAS 12, Latente Steuern

## Themen

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation

## Verfasser

ESMA - European Securities and Markets Authority