

## PwC Plus Article

By IASB - International Accounting Standards Board | 23. Mai 2023

# IASB amends tax accounting requirements to help companies respond to international tax reform

**The amendments give companies temporary relief from accounting for deferred taxes arising from the Organisation for Economic Co-operation and Development's (OECD) international tax reform.**

**Schlagwörter**

IAS 12, Latente Steuern

**Themen**

Capital Markets & Accounting Advisory - PRIME

**Verfasser**

IASB - International Accounting Standards Board