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PwC Plus Article

By ESMA - European Securities and Markets Authority | 15.07.2019

ESMA sets out expectations regarding application of IAS 12

The Public Statement stems from the findings and discussions of the European Enforcers Coordination Sessions (EECS).

Keywords

IAS 12, Latente Steuern, Steuern (Internationale Rechnungslegung), Verlustvortrag (steuerlich)

Topics

Capital Markets & Accounting Advisory - PRIME
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Issuing Body

ESMA - European Securities and Markets Authority