

PwC Plus Article

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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.



Keywords

IAS 12, Latente Steuern

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

ESMA - European Securities and Markets Authority