

PwC Plus Article

By ESMA - European Securities and Markets Authority | 27.02.2023

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.



Keywords

IAS 12, Latente Steuern

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

ESMA - European Securities and Markets Authority