# PwC Plus Article

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# 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 Cooperation and Development's (OECD) international tax reform.



# Keywords

IAS 12, Latente Steuern

### **Topics**

Capital Markets & Accounting Advisory - PRIME

# **Issuing Body**

IASB - International Accounting Standards Board

Seite 2 von 2