

Deloitte IAS 12 Tax Accounting Guide

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IAS 12 – Income Taxes | DART – Deloitte Accounting ...

Since the International Standard, IAS 12 Income Taxes, was first published in July 1979 it has been the subject of regular review and comment, and amendment in some instances. In the current year, accounting periods beginning on or after 1 January 2019, we again see significant developments with the requirements of ‘Uncertainty Over Income Tax Treatments’, issued by the International Financial Reporting Interpretations Committee, introduced.

Taxation – A Financial Reporting Challenge | Deloitte ...

Entities should consider how profitability, liquidity, and impairment concerns that could result from the impacts of COVID-19 might also affect their income tax accounting under IAS 12.

Accounting considerations related ... - Deloitte Switzerland

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This Deloitte e-learning module provides training in the background, scope and principles under IAS 12 Income Taxes, and the application of this Standard. Topics covered include the calculation of current tax, recognition principles for current taxation, and recognition of deferred tax. The e-learning module can be accessed here. Deloitte also offers the IAS 12 (part 2) e-learning module.

Deloitte e-learning — IAS 12 (part 1)

IAS 12 Income Taxes implements a so-called 'comprehensive balance sheet method' of accounting for income taxes which recognises both the current tax consequences of transactions and events and the future tax consequences of the future recovery or settlement of the carrying amount of an entity's assets and liabilities. Differences between the carrying amount and tax base of assets and liabilities, and carried forward tax losses and credits, are recognised, with limited exceptions, as deferred ...

IAS 12 — Income Taxes

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uncertainty over income tax treatments under IAS 12. The new Interpretation may impact the existing positions with respect to uncertain tax treatments, the accounting policy, financial statements disclosure and data gathering processes. Highlights IFRIC 23 • Interpretation requires an entity to determine whether uncertain tax

IFRIC 23: Uncertainty over income tax treatment

IAS 12 is concerned with. IAS 12 deals with accounting for income taxes and defines income taxes as all domestic and foreign taxes that are based on taxable profits. The starting point in determining whether IAS 12 applies to a particular tax is whether such tax is based on taxable profits as opposed to another metric, such as sales.

Tax Accounting: Current and Deferred Tax - Deloitte US

The accounting standard IAS 12 sets out the accounting treatment for income taxes, including all domestic and foreign taxes which are based on taxable profits and those payable by a subsidiary, associate or joint venture on distributions to the reporting entity.

IAS 12: Income taxes | ICAEW

Basics of Tax Accounting. The Foundation tax course is designed to deliver tax accounting knowledge at a basic level. It provides an understanding of the corporate income tax principles that form the basis of tax accounting, and works through the fundamentals of IAS 12 / ASC 740. This tax training course caters to tax specialists and those with a general accounting background who want to improve their tax accounting knowledge.

Tax Accounting - Foundation level classroom - Deloitte

IAS 12 — Impact of uncertainty when an entity recognises and measures a current tax liability or asset

and principles of the draft Interpretation; 27 Jan 2015. The Committee discussed how current tax assets and liabilities should be measured when tax positions are uncertain and the principles of a corresponding draft interpretation.

IAS 12 — Accounting for uncertainties in income taxes

View 1 stated that, applying IAS 12:52A, no deferred tax should be recognised, because the tax is payable only upon actual distribution. Therefore, a 0% tax rate is applied to the undistributed profits that create the taxable temporary difference.

IAS 12 — Deferred tax related to an investment in subsidiary

They considered that an asset or liability can only have one tax base on the grounds that all references to "tax base" in IAS 12 are singular rather than plural and an agenda decision published in March 2015 implied this.

IAS 12 — Multiple tax consequences of recovering an asset

Deloitte Guidance Volume A - A guide to IFRS reporting Volume B - Financial Instruments - IFRS 9 and related Standards Volume C - Financial Instruments - IAS 39 and related Standards IFRS disclosures in practice Model financial statements for IFRS reporters

IAS 12 – Income Taxes | DART – Deloitte Accounting ...

to accounting for income taxes, but is simpler than IAS 12 Income Taxes . Section 29 combines the requirements of IFRS 19 Deferred Tax , with elements borrowed from IAS 12, creating the new 'timing differences plus' methodology. This is a good thing, because not all statutory reporting entities routinely

Analysis The impact of IFRS 102 on tax accounting

Tax Accounting alert | Income Tax rate change It also provides answers to the most frequently asked questions regarding the accounting of changes in Income Tax rate under IAS 12. Failure to apply the relevant standard appropriately, may result in current and deferred Income Taxes being misstated and reveal a weakness in controls.

Change in Dutch Corporate Income Tax Rate Tax Accounting

This Deloitte e-learning module provides training in the background, scope and principles under IAS 12 'Income Taxes', and the application of this Standard. Topics covered include the calculation of current tax, defining and calculating tax bases, temporary differences, recognition exceptions and the recognition criteria for deferred tax assets, deferred taxes associated with investments, tax ...

This title clarifies new, difficult, and important reporting and disclosure requirements for SEC Reporting. You'll learn: The latest SEC developments and hot buttons. How to apply regulations S-X, S-K, and other SEC guidance. How to prepare and review financial statements and their related disclosures. It includes AS 3101, The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion.

Wiley IFRS: Practical Implementation Guide and Workbook, Second Edition is a quick reference guide on IFRS/IAS that includes easy-to-understand IFRS/IAS standards outlines, practical insights, case

studies with solutions, illustrations and multiple-choice questions with solutions. The book greatly facilitates your understanding of the practical implementation issues involved in applying these complex "principles-based" standards. PS-Line

Seminar paper from the year 2009 in the subject Business economics - Accounting and Taxes, grade: 1,7, AKAD University of Applied Sciences Stuttgart, course: IFRS, language: English, abstract: 1
Introduction In a global economy there is a need for common accounting rules. It is simply important for an enterprise to know that national and international stock exchange rules require the application of internationally accepted accounting directives. So there are several good reasons for a trend towards internationalization. For an investor means internationalization usually accompanied by a standardization of accounting rules that he can compare financial statements quicker and easier. There are no longer time-consuming and expensive conversions of financial statements necessary. Internationalization means also that the national differences in the determination of profit will disappear. Standardization would give the term "profit" substance and would allow the comparison of financial statements of different enterprises from several countries. In the European Union enterprises have a special responsibility since 2005. On the 12th of March 2002 the European Parliament endorsed the EC Commission's proposal that all EU listed companies must follow standards issued by the International Accounting Standards Board (IASB) in their consolidated financial statements starting no later than 2005. In this assignment I want to give a short overview about what the main principles of the International Financial Accounting Principles (IFRS) are all about and what differences to the German Statutory Accounting Rules (HGB) can be distinguished (chapter 2). Then I want to focus on the accounting of deferred taxes under IFRS (chapter 3). After a definition of deferral I want to explain the concepts and methods of deferral in this part. Finally I will have a closer look on deferred tax assets and deferred tax liabilities.

This new guide provides guidance and illustrations regarding the initial and subsequent accounting for, valuation of, and disclosures related to acquired intangible assets used in research and development activities (IPR&D assets). This is a valuable resource for preparers of financial statements, auditors, accountants and valuation specialists seeking an advanced understanding of the accounting, valuation, and disclosures related to acquired IPR&D assets.

Wiley International Financial Reporting Trends provides copious examples of footnote disclosures and financial statement formats, carefully culled from the world's leading international companies ("Global 500") that are already compliant with IFRS and report under IFRS standards promulgated by the International Accounting Standards Board, the IASB. Arranged topically, this book is a quick source of reference to find answers to issues of interest to financial statement preparers. It provides hundreds of illustrations taken from financial statements prepared under IFRS by global conglomerates thereby helping preparers and users of financial statements to expeditiously obtain examples of footnote disclosures and financial statements presented under these Standards which are popularly referred to as "principles-based" standards (as opposed to "rules-based" standards). Additionally, Wiley International Financial Reporting Trends contains comparisons of IFRS to US GAAP, Indian GAAP, and Chinese GAAP, making it a truly global reference resource.

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