

## Deloitte IAS 12 Tax Accounting Guide

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### Deloitte IAS 12 Tax Accounting

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

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 ...

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### IAS 12 - Income Taxes | DART - Deloitte Accounting ...

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### DELOITTE IAS 12 TAX ACCOUNTING GUIDE PDF

The objective of IAS 12 is to prescribe the accounting treatment for income taxes. The questions of recognition of tax bases of assets and liabilities, recoverable losses and temporary differences are fundamental elements of the basis of IAS 12.

### Taxation - A Financial Reporting Challenge | Deloitte ...

Guidance on accounting for income taxes. This Roadmap provides Deloitte's insights into and interpretations of the income tax accounting guidance in ASC 740 1 and the differences between that standard and IFRS® Standards (in Appendix F). The income tax accounting framework has been in place for many years, however, views on the application of that framework to current transactions continue ...

### A Roadmap for Accounting for Income Taxes | Deloitte US

Evaluating uncertain tax positions under IFRS (IFRIC 23) as well as under US GAAP (ASC 740-10); Providing technical assistance relating to IAS 12 and ASC 740; Providing tax accounting assistance in connection with the adoption of new accounting standards; Evaluating the tax accounting impact and treatment of newly implemented tax legislation; and

### Tax accounting services | Deloitte Luxembourg | Services

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

3.60 Change in Tax Status as a Result of a Common-Control Merger 89 3.61 Change in Tax Status to Taxable: Accounting for an Increase in Tax Basis 89 3.62 Built-in Gain: Recognition and Measurement 90 Tax Holidays 92 3.63 Tax Consequences of Tax Holidays 92 3.63A Accounting for Temporary Differences Related to Investment Tax Credits 92

### A Roadmap to Accounting for Income Taxes - Deloitte US

IAS 12 Income Taxes implements a so-called "comprehensive balance sheet method" of accounting for income taxes which recognizes 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.

### IAS 12 — Income Taxes

IAS 12 states that an entity does not recognise a deferred tax asset or a deferred tax liability to the extent that it arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

### IAS 12 — Deferred tax - tax base

IAS 12 only deals with taxes on income, comprising current tax and deferred tax. Current tax expense for a period is based on the taxable and deductible amounts that will be shown on the tax return for the current year.

### IAS 12 - Taxation | PwC's Inform - INT | Accounting topic ...

View 1 states 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 a subsidiary's ...

IAS 1 — Presentation of Financial Statements IAS 2 — Inventories IAS 7 — Statement of Cash Flows IAS 8 — Accounting Policies, Changes in Accounting Estimates and Errors IAS 10 — Events after the Reporting Period IAS 12 — Income Taxes IAS 16 — Property, Plant and Equipment IAS 19 — Employee Benefits IAS 20 — Accounting for Government Grants and Disclosure of Government ...

### IAS Standards | DART - Deloitte Accounting Research Tool

IAS 12 Income Taxes (Part 2) The objectives of this e-learning is to: Determine how to calculate an entity's current tax charge. Describe the recognition principles for current taxation. Describe when deferred tax is recognized. The duration of this module is about 1.5 hours and there is an assessment at the end of the module to test your knowledge.

**Content Menu**

Deloitte Accounting Research Tool. Clear Search . Menu . Quick Links . Accounting Auditing Publications News Help. ... Q&A IAS 12: 21-EX-3 — Taxable Temporary Difference Arising on Goodwill That Is Partially Tax Deductible — Example ... 21-EX-3 — Taxable Temporary Difference Arising on Goodwill That Is Partially Tax Deductible — Example.

**Q&A IAS 12: 21-EX-3 - Deloitte Accounting Research Tool**

IAS 12: Income Taxes is part of the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). IAS 12 sets the accounting treatment of all taxable profits and losses, both national and foreign.

**IAS 12 - Wikipedia**

The International Accounting Standards Board (IASB) has issued 'Amendments to IFRS 17' to address concerns and implementation challenges that were identified after IFRS 17 'Insurance Contracts' was published in 2017. ... IAS 12 Income Taxes — Deferred Tax Related to an Investment in Subsidiary: ... Deloitte refers to one or more of Deloitte ...

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