

Guide Asc 740 Fin 48 Ernst

~~A Roadmap for Accounting for Income Taxes | Deloitte US
ASC 740 Income Taxes – KPMG~~

~~Guide Asc 740 Fin 48 Ernst – ufrj2.consudata.com.br~~

~~ASC 740-10 (Fin 48) Guidance & Analysis Services | BDO
Tax~~

Income Taxes: Overview of ASC Topic 740 *Income taxes:*

Uncertain tax position, fundamentals **Accounting for**

Uncertain Tax Positions ~~Income taxes: Uncertain tax~~

~~position, disclosures~~

~~Tax Reporting Changes ASC: Topic 740 Tax Reform: ASC~~

~~740 Requirements Tax Provision—2015 Fall BUS225L Class 1 (SJSU MST—Adjunct Prof: Jeff Sokol) Deferred tax assets explained Tax III -- Taxes on the Financial Statements~~
Deferred Tax Asset \u0026amp; Deferred Tax Liability (Basic Understanding, Tax Vs Financial Accounting) ~~Tax Provision—2015 Fall BUS225L Class 2 (SJSU MST—Adjunct Prof: Jeff Sokol) Basic ASC 740 demo Learn How to Prepare Basic Tax Provisions Lec. 5 - Corporate Income Tax - Example 1~~
Deferred tax explained U.S. Tax Reform—International Tax Provisions: Then and Now IAS 12 Income Taxes__Keep It Simple IAS 12 - Deferred Tax Balance and Movement Calculation (IFRS) IAS 12—Deferred Tax Basic Principles (IFRS) Overview of Principles Underlying Deferred Tax Basic

Tax Accounting IAS12 - Accounting provisions deferred tax (IFRS) ASC 740-10 Rollforward - A 3-Step Process Income Tax Expense vs. Income Tax Payable Book vs. Tax Income (Accounting for Taxes) Computing Uncertain Tax Positions - FIN 48 in TaxInterest Software **Accounting for Income Taxes | Intermediate Accounting | CPA Exam FAR | Chp 19 p 1**

Three-Step Simplification for Tax Provisions — ASC 740/FAS 109 (CCH Connections 2015)~~Guide Asc 740 Fin 48~~

ASC 740, formerly known as FIN 48, offers guidance on uncertain tax positions. It is broad in scope and now applies to both nonprofit and for-profit entities. The need to declare an uncertain tax position is a complex determination, comprising

the specific circumstances, the likelihood that it will be upheld upon examination, and the amount that should be recognized for tax purposes.

~~ASC 740-10 (Fin 48) Guidance & Analysis Services | BDO~~ ~~Tax~~

FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks. It was effective in 2007 for publicly traded entities, and is now effective for all entities adhering to US GAAP.

~~Fin 48 - Wikipedia~~

Bookmark File PDF Guide Asc 740 Fin 48 Kpmg (December 2010) FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks.

~~Guide Asc 740 Fin 48 Kpmg - wakati.co~~
guide-asc-740-fin-48-kpmg 1/1 Downloaded from
datacenterdynamics.com.br on October 27, 2020 by guest
Read Online Guide Asc 740 Fin 48 Kpmg If you ally
dependence such a referred guide asc 740 fin 48 kpmg ebook
that will come up with the money for you worth, get the
unquestionably best seller from us currently from several
preferred authors.

~~Guide Asc 740 Fin 48 Kpmg | datacenterdynamics.com~~

The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances.

~~Income taxes (ASC 740) guide: PwC~~

Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second

Page 6/52

installment focuses on valuation allowances. Income taxes (ASC 740) guide: PwC Guidance on accounting for ...

~~Guide Asc 740 Fin 48 Ernst - ufrj2.consudata.com.br~~

Read Free Guide Asc 740 Fin 48 Kpmg Guide Asc 740 Fin 48 Kpmg. challenging the brain to think better and faster can be undergone by some ways. Experiencing, listening to the further experience, adventuring, studying, training, and more practical happenings may assist you to improve. But here, if you reach not have plenty mature to get the issue directly,

~~Guide Asc 740 Fin 48 Kpmg - s2.kora.com~~

Acces PDF Guide Asc 740 Fin 48 Ernst interpretation of

Page 7/52

United States accounting rules that requires businesses to analyze and disclose income tax risks. Guide Asc 740 Fin 48 Kpmg - wakati.co Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below.

~~Guide Asc 740 Fin 48 Ernst - api.surfellent.com~~

On July 13, 2006, the Financial Accounting Standards Board (“FASB”) issued FASB Interpretation No. 48 (“FIN 48”), Accounting for Uncertainty in Income Taxes. FIN 48 is an interpretation of FASB Statement No. 109 regarding the calculation and disclosure of reserves for uncertain tax positions.

~~FIN 48 Implications – LB&I Field Examiners' Guide ...~~

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~~
Welcome to EY.com. In addition to cookies that are strictly necessary to operate this website, we use the following types

Page 9/52

of cookies to improve your experience and our services:
Functional cookies to enhance your experience (e.g. remember settings), Performance cookies to measure the website's performance and improve your experience,
Advertising/Targeting cookies, which are set by third ...

~~Financial Reporting Developments – Income taxes | EY – US~~
I. Scope of ASC 740 II. ASC 450 Standard for Non-Income Tax Matters III. Introduction to the Uncertain Tax Position Rules in ASC 740 (Former FIN 48) IV. Generating an Inventory of Uncertain Tax Positions V. Differentiating Between a Valuation Allowance Analysis and an Uncertain Tax VI. Step One: Recognition VII. Step Two: Measurement

Page 10/52

VIII.

~~Accounting for Income Taxes: Managing Uncertain Tax ...~~

Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances. Income taxes (ASC 740) guide: PwC Guidance on accounting for income taxes.

~~Guide Asc 740 Fin 48 Kpmg - me-mechanicalengineering.com~~

ASC 740 exposure, it may be necessary to determine the

foreign tax rates that applied in prior years. This chart reflects only current rates. 6. This chart does not account for the possibility that all or a portion of any cash distribution may be considered a nontaxable return of capital under local laws. 7. This chart does not address other ...

~~ASC 740 Income Taxes – KPMG~~

It is your completely own become old to put-on reviewing habit. along with guides you could enjoy now is guide asc 740 fin 48 kpmg below. Project Gutenberg (named after the printing press that democratized knowledge) is a huge archive of over 53,000 books in EPUB, Kindle, plain text, and HTML.

~~Guide Asc 740 Fin 48 Kpmg - webmail.bajanusa.com~~

In short, it is the IFRS equivalent of the US GAAP Interpretation, ASC 740 (formerly FIN 48). IFRIC 23 was ratified in the IASB meeting on 16-17 May 2017, and issued on 7 June 2017. It will be effective for annual reporting periods beginning on or after 1 January 2019, with early adoption permitted.

~~Uncertainty over Income Tax Treatments: IFRS~~

FASB Accounting Standards Codification (ASC) Subtopic 740-10 (which incorporates most of former FASB Interpretation (FIN) No. 48, Accounting for Uncertainty in Income Taxes), requires that each tax position meet a more-

Page 13/52

likely-than-not (MLTN) test and that the tax benefits be correspondingly reduced if the result is not certain.

~~Understanding the mechanics of FASB ASC Subtopic 740-10~~
ASC 740-10 (formerly and commonly known as, and for purposes of this article FIN 48) clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes.

Guide Asc 740 Fin 48 The guide will then be

saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what ' s in scope of ASC 740, while the second installment focuses on valuation allowances. Income taxes (ASC 740) guide: PwC Guidance on accounting for ...

~~Guide Asc 740 Fin 48 Kpmg - me-mechanicalengineering.com~~

Read Free Guide Asc 740 Fin 48 Kpmg Guide Asc 740 Fin 48 Kpmg. challenging the brain to

Page 15/52

think better and faster can be undergone by some ways. Experiencing, listening to the further experience, adventuring, studying, training, and more practical happenings may assist you to improve. But here, if you reach not have plenty mature to get the issue directly,

~~Accounting for Income Taxes: Managing Uncertain Tax ...~~
Acces PDF Guide Asc 740 Fin 48 Ernst interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks. Guide Asc 740 Fin 48 Kpmg - wakati.co

Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below.

~~Guide Asc 740 Fin 48 Kpmg | datacenterdynamics.com~~

The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what ' s in scope of ASC 740, while the second installment focuses on valuation allowances.

ASC 740 exposure, it may be necessary to determine the foreign tax rates that applied in prior years. This chart reflects only current rates. 6. This chart does not account for the possibility that all or a portion of any cash distribution may be considered a nontaxable return of capital under local laws. 7. This chart does not address other ...

~~Financial Reporting Developments | Income taxes | EY | US~~

It is your completely own become old to put-on reviewing habit. along with guides you could enjoy now is guide asc 740 fin 48 kpmg below. Project Gutenberg (named after the printing press that democratized knowledge) is a huge archive of over 53,000 books in EPUB, Kindle, plain text, and HTML.

FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks. It was effective in 2007 for publicly traded entities, and is now effective for all entities adhering to US GAAP.

~~Understanding the mechanics of FASB ASC Subtopic 740-10~~

~~Guide Asc 740 Fin 48 Ernst~~

~~api.surfellent.com~~

I. Scope of ASC 740 II. ASC 450
Standard for Non-Income Tax Matters
III. Introduction to the Uncertain Tax
Position Rules in ASC 740 (Former FIN
48) IV. Generating an Inventory of
Uncertain Tax Positions V.
Differentiating Between a Valuation
Allowance Analysis and an Uncertain Tax
VI. Step One: Recognition VII. Step
Two: Measurement VIII.

guide-asc-740-fin-48-kpmg 1/1
Downloaded from
datacenterdynamics.com.br on October
27, 2020 by guest Read Online Guide Asc
740 Fin 48 Kpmg If you ally dependence
such a referred guide asc 740 fin 48
kpmg ebook that will come up with the
money for you worth, get the
unquestionably best seller from us
currently from several preferred
authors.

Income Taxes: Overview of ASC Topic 740

*Income taxes: Uncertain tax position,
fundamentals* **Accounting for Uncertain
Tax Positions** ~~Income taxes: Uncertain
tax position, disclosures~~

Tax Reporting Changes ASC: Topic 740 Tax
Reform: ~~ASC 740 Requirements~~ Tax
Provision ~~2015 Fall BUS225L Class 1
(SJSU MST Adjunct Prof: Jeff Sokol)~~
Deferred tax assets explained Tax III

-- Taxes on the Financial Statements
Deferred Tax Asset \u0026amp; Deferred Tax
Liability (Basic Understanding, Tax Vs
Financial Accounting) Tax Provision
~~2015 Fall BUS225L Class 2 (SJSU MST
Adjunct Prof: Jeff Sokol) Basic ASC 740
demo Learn How to Prepare Basic Tax
Provisions Lec. 5 - Corporate Income
Tax - Example 1 Deferred tax explained
U.S. Tax Reform-International Tax
Provisions: Then and Now IAS 12 Income
Taxes__Keep It Simple IAS 12 - Deferred~~

*Tax Balance and Movement Calculation
(IFRS) ~~IAS 12~~ ~~Deferred Tax Basic~~
~~Principles (IFRS)~~ Overview of
Principles Underlying Deferred Tax
Basic Tax Accounting IAS12 - Accounting
provisions deferred tax (IFRS) ASC
740-10 Rollforward - A 3-Step Process
Income Tax Expense vs. Income Tax
Payable Book vs. Tax Income (Accounting
for Taxes) Computing Uncertain Tax
Positions - FIN 48 in TaxInterest
Software **Accounting for Income Taxes** |*

Intermediate Accounting | CPA Exam FAR
| Chp 19 p 1

Three-Step Simplification for Tax Provisions – ASC 740/FAS 109 (CCH Connections 2015)~~Guide Asc 740 Fin 48~~
ASC 740, formerly known as FIN 48, offers guidance on uncertain tax positions. It is broad in scope and now applies to both nonprofit and for-profit entities. The need to declare an uncertain tax position is a complex determination, comprising the specific

circumstances, the likelihood that it will be upheld upon examination, and the amount that should be recognized for tax purposes.

~~ASC 740-10 (Fin 48) Guidance & Analysis Services | BDO Tax~~

FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks. It was effective in

2007 for publicly traded entities, and is now effective for all entities adhering to US GAAP.

~~Fin 48 — Wikipedia~~

Bookmark File PDF Guide Asc 740 Fin 48 Kpmg (December 2010) FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks.

~~Guide Asc 740 Fin 48 Kpmg wakati.co~~
guide-asc-740-fin-48-kpmg 1/1

Downloaded from

datacenterdynamics.com.br on October
27, 2020 by guest Read Online Guide Asc
740 Fin 48 Kpmg If you ally dependence
such a referred guide asc 740 fin 48
kpmg ebook that will come up with the
money for you worth, get the
unquestionably best seller from us
currently from several preferred

authors.

~~Guide Asc 740 Fin 48 Kpmg |
datacenterdynamics.com~~

The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances.

~~Income taxes (ASC 740) guide: PwC~~
Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances. ~~Income taxes (ASC 740) guide: PwC~~ Guidance on accounting for
...

~~Guide Asc 740 Fin 48 Ernst
ufrj2.consudata.com.br~~

Read Free Guide Asc 740 Fin 48 Kpmg
Guide Asc 740 Fin 48 Kpmg. challenging
the brain to think better and faster
can be undergone by some ways.

Experiencing, listening to the further
experience, adventuring, studying,
training, and more practical happenings
may assist you to improve. But here, if
you reach not have plenty mature to get

the issue directly,

~~Guide Asc 740 Fin 48 Kpmg - s2.kora.com~~
Acces PDF Guide Asc 740 Fin 48 Ernst
interpretation of United States
accounting rules that requires
businesses to analyze and disclose
income tax risks. Guide Asc 740 Fin 48
Kpmg - wakati.co Guide Asc 740 Fin 48
The guide will then be saved to your
iBooks app for future access. Also,
listen in to our tax foundations

podcast series below.

~~Guide Asc 740 Fin 48 Ernst~~
~~api.surfellent.com~~

On July 13, 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 48 ("FIN 48"), Accounting for Uncertainty in Income Taxes. FIN 48 is an interpretation of FASB Statement No. 109 regarding the calculation and disclosure of reserves for uncertain

tax positions.

~~FIN 48 Implications — LB&I Field
Examiners' Guide ...~~

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~~

Welcome to EY.com. In addition to cookies that are strictly necessary to operate this website, we use the following types of cookies to improve your experience and our services:
Functional cookies to enhance your

experience (e.g. remember settings), Performance cookies to measure the website's performance and improve your experience, Advertising/Targeting cookies, which are set by third ...

~~Financial Reporting Developments~~

~~Income taxes | EY | US~~

I. Scope of ASC 740 II. ASC 450
Standard for Non-Income Tax Matters
III. Introduction to the Uncertain Tax
Position Rules in ASC 740 (Former FIN

48) IV. Generating an Inventory of
Uncertain Tax Positions V.
Differentiating Between a Valuation
Allowance Analysis and an Uncertain Tax
VI. Step One: Recognition VII. Step
Two: Measurement VIII.

~~Accounting for Income Taxes: Managing
Uncertain Tax ...~~

Guide Asc 740 Fin 48 The guide will
then be saved to your iBooks app for
future access. Also, listen in to our

tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances. Income taxes (ASC 740) guide: PwC Guidance on accounting for income taxes.

~~Guide Asc 740 Fin 48 Kpmg me
mechanicalengineering.com~~

ASC 740 exposure, it may be necessary to determine the foreign tax rates that

applied in prior years. This chart reflects only current rates. 6. This chart does not account for the possibility that all or a portion of any cash distribution may be considered a nontaxable return of capital under local laws. 7. This chart does not address other ...

~~ASC 740 Income Taxes — KPMG~~

It is your completely own become old to put-on reviewing habit. along with

guides you could enjoy now is guide asc 740 fin 48 kpmg below. Project Gutenberg (named after the printing press that democratized knowledge) is a huge archive of over 53,000 books in EPUB, Kindle, plain text, and HTML.

~~Guide Asc 740 Fin 48 Kpmg~~
~~webmail.bajanusa.com~~

In short, it is the IFRS equivalent of the US GAAP Interpretation, ASC 740 (formerly FIN 48). IFRIC 23 was

ratified in the IASB meeting on 16-17 May 2017, and issued on 7 June 2017. It will be effective for annual reporting periods beginning on or after 1 January 2019, with early adoption permitted.

~~Uncertainty over Income Tax Treatments:~~
~~IFRS~~

FASB Accounting Standards Codification (ASC) Subtopic 740-10 (which incorporates most of former FASB Interpretation (FIN) No. 48, Accounting

for Uncertainty in Income Taxes), requires that each tax position meet a more-likely-than-not (MLTN) test and that the tax benefits be correspondingly reduced if the result is not certain.

~~Understanding the mechanics of FASB ASC
Subtopic 740-10~~

ASC 740-10 (formerly and commonly known as, and for purposes of this article FIN 48) clarifies the accounting for

uncertainty in income taxes recognized in an organization's financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes.

~~FIN 48 Implications — LB&I Field Examiners' Guide ...~~

Welcome to EY.com. In addition to cookies that are strictly necessary to operate this website, we use the

Page 42/52

following types of cookies to improve your experience and our services:
Functional cookies to enhance your experience (e.g. remember settings),
Performance cookies to measure the website's performance and improve your experience,
Advertising/Targeting cookies, which are set by third ...

FASB Accounting Standards Codification (ASC)
Subtopic 740-10 (which incorporates most of

former FASB Interpretation (FIN) No. 48, Accounting for Uncertainty in Income Taxes), requires that each tax position meet a more-likely-than-not (MLTN) test and that the tax benefits be correspondingly reduced if the result is not certain.

Guide Asc 740 Fin 48 The guide will then be saved to your iBooks app for future access. Also, listen in to our tax foundations podcast series below. The first episode offers a refresher on what's in scope of ASC 740, while the second installment focuses on valuation allowances. Income taxes (ASC 740) guide: PwC Guidance on accounting for income

taxes.

Income Taxes: Overview of ASC Topic 740

Income taxes: Uncertain tax position, fundamentals **Accounting for Uncertain Tax**

Positions ~~Income taxes: Uncertain tax position, disclosures~~

Tax Reporting Changes ASC: Topic 740 Tax

~~Reform: ASC 740 Requirements Tax Provision~~

~~2015 Fall BUS225L Class 1 (SJSU MST Adjunct Prof: Jeff Sokol)~~ Deferred tax assets

explained Tax III -- Taxes on the Financial Statements *Deferred Tax Asset \u0026 Deferred Tax Liability (Basic Understanding, Tax Vs*

Page 45/52

*Financial Accounting) Tax Provision—2015
Fall BUS225L Class 2 (SJSU MST—Adjunct
Prof: Jeff Sokol) Basic ASC 740 demo Learn
How to Prepare Basic Tax Provisions Lec. 5 -
Corporate Income Tax - Example 1 Deferred tax
explained U.S. Tax Reform—International Tax
Provisions: Then and Now IAS 12 Income
Taxes__Keep It Simple IAS 12 - Deferred Tax
Balance and Movement Calculation (IFRS) IAS
12—Deferred Tax Basic Principles (IFRS)
Overview of Principles Underlying Deferred
Tax Basic Tax Accounting IAS12 - Accounting
provisions deferred tax (IFRS) ASC 740-10
Rollforward - A 3-Step Process Income Tax*

Expense vs. Income Tax Payable Book vs. Tax
Income (Accounting for Taxes) Computing
Uncertain Tax Positions - FIN 48 in
TaxInterest Software **Accounting for Income**
Taxes | Intermediate Accounting | CPA Exam
FAR | Chp 19 p 1

Three-Step Simplification for Tax Provisions
– ASC 740/FAS 109 (CCH Connections 2015)~~Guide~~
~~Asc 740 Fin 48~~
~~Guide Asc 740 Fin 48 Kpmg~~
webmail.bajanusa.com

~~Fin 48~~ — Wikipedia

Bookmark File PDF Guide Asc 740 Fin 48 Kpmg (December 2010) FIN 48 (mostly codified at ASC 740-10) is an official interpretation of United States accounting rules that requires businesses to analyze and disclose income tax risks.

ASC 740-10 (formerly and commonly known as, and for purposes of this article FIN 48) clarifies the accounting for uncertainty in income taxes recognized

in an organization's financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes.

~~Guide Asc 740 Fin 48 Kpmg wakati.co~~

~~Uncertainty over Income Tax Treatments: IFRS~~
ASC 740, formerly known as FIN 48, offers guidance on uncertain tax positions. It is broad in scope and now applies to both nonprofit and for-profit entities. The need to declare an uncertain tax position is a complex determination, comprising the

specific circumstances, the likelihood that it will be upheld upon examination, and the amount that should be recognized for tax purposes.

~~Income taxes (ASC 740) guide: PwC~~

On July 13, 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 48 ("FIN 48"), Accounting for Uncertainty in Income Taxes. FIN 48 is an interpretation of FASB Statement No. 109 regarding the calculation and disclosure of reserves for uncertain tax positions.

~~Guide Asc 740 Fin 48 Kpmg s2.kora.com~~

Page 50/52

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 ...

In short, it is the IFRS equivalent of the US GAAP Interpretation, ASC 740 (formerly FIN 48). IFRIC 23 was ratified in the IASB

meeting on 16-17 May 2017, and issued on 7 June 2017. It will be effective for annual reporting periods beginning on or after 1 January 2019, with early adoption permitted.