

LDR IND AS 12 - Income Taxes

Part A: Current Tax

- 1. Definition
- 2. Recognition
- 3. Measurement
- 4. Accounting Treatment
- 5. Offsetting Current Tax Asset & Current Tax Liability

LDR Part B: Deferred Tax

- 1. Carrying Amount
- 2. Tax Base
- 3. Compute Temporary Difference
- 4. Classification of Temporary Difference
- 5. Assess deductible Temporary Difference

- 6. Determine Tax Rates for Deferred Tax
- 7. Calculate & Recognise Deferred Tax
- 8. Accounting for Deferred Tax
- 9. Offsetting DTA & DTL

Part C: Practical Application & Exceptions.

- 1. LDR Business Combination
- 2. Asset Acquisition
- 3. Share Based Payments
- 4. LDR Temporary Difference Associated with Invest in Subsidiary, Branches, Associates