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Oil and Gas in Indonesia - PwC

IFAS Indonesian Financial Accounting Standards IFRS International Financial Reporting Standards ... WTI West Texas Intermediate (Crude Oil Price) 10 wC Foreword "Welcome to the 10 th edition of PwC Indonesia's Oil and Gas in Indonesia – Investment and Taxation Guide. This edition outlines the latest tax and regulatory changes that have

FRS 105 FRS Applicable to the Micro Entities Regime (March ...

accounting periods beginning on or after 1 January 2016. Early application is permitted. 1.4A A micro-entity applying the micro-entities regime in the Republic of Ireland shall apply this FRS for accounting periods beginning on or after 1 January 2017. Early application is permitted provided the Companies (Accounting) Act 2017 is applied from ...

FRS 101 Reduced Disclosure Framework (March 2018)

References to IFRS in IFRS 1 shall be interpreted as references to EU-adopted IFRS as amended in accordance with paragraph 5(b) of this FRS. 8 A qualifying entity may take advantage of the following disclosure exemptions, from when the relevant standard is applied: (a) The requirements of paragraphs 45(b) and 46 to 52 of IFRS 2 Share-based Payment,