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6.3 - Deferred tax assets

Deferred tax assets are recognised ? except for the cases provided in paragraph 24 of IAS 12, that is:

- when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of deductible temporary differences associated with investments in subsidiaries, associates
- for all deductible temporary differences between the carrying amount of assets or liabilities and their tax base

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities. Deferred tax assets are measured at the tax rates that are expected to be applied in the year when the asset is realised.
