

New rules on dissolution of company or its business unit 3/48/21

We have already informed our MindLink subscribers about the new Accounting Act effective from 1 January 2022, which will result in relevant regulations being changed or a new one issued. This article explores the Cabinet of Ministers' new Rule 590, which explain how a company's assets and liabilities should be valued in its books and presented in its financial statements if the company or its business unit is dissolved. Rule 590 has been issued under section 21(3) of the new Accounting Act and replaces Rule 583.

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