

# Changes for 2026 Financial Statements

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The preparation of the 2025 financial statements will commence shortly, and several amendments for 2026 and beyond are already known. Proper preparation is essential, and therefore, through this publication, we provide an overview of the most significant new provisions currently available.

*For an overview of all DAS Statements ('RJ-Uitingen') published in 2025, please refer to the summary at the end of this article. This article reflects the status as of the end of October 2025. Consequently, DAS Statements published after this date are not included. This article does not discuss DAS Statements that apply to specific sectors; however, these are included in the summary at the end of this article.*

## Deferred taxes on the initial recognition of certain assets and/or liabilities

DAS Statement 2025-2 is relevant for an entity that acquires an asset and/or liability in a transaction where the purchase price differs from the tax-deductible amount and the transaction does not qualify as a business combination under DAS 216 "Mergers and Acquisitions."

Examples include transactions where the shares of a company are acquired and that company holds only one or a limited number of assets, without constituting an integrated set of activities, assets, and/or liabilities capable of generating revenue. For tax purposes, the historical tax book value is generally maintained, and the excess paid for the shares is not tax-deductible.

Under IFRS (IAS 12.15 and IAS 12.24), there is a mandatory exception for recognizing deferred taxes on temporary differences in certain situations (referred to as the "initial recognition exception" or IRE). In the Dutch Accounting Standards, a similar exception can be inferred from paragraph 104 ("Differences that do not give rise to deferred tax").

The DAS now proposes to explicitly include this exception in DAS 272 "Income Taxes," but not to make it mandatory. In other words, it will still be permitted to recognize deferred taxes for such temporary differences, provided these will result in payable or recoverable taxes in future periods upon realization or settlement of the asset or liability. The explanatory notes clarify that this will initially not affect profit or loss.

## Financial statements prepared in accordance with EU-IFRS in combination with Title 9, Book 2 DCC

statements in accordance with EU-IFRS. In the current Dutch Accounting Standards, paragraphs that are supplementary to the application of EU-IFRS are included across various standards.

The DAS proposes to transfer all paragraphs that are supplementary to the application of EU-IFRS into a new Standard, DAS 105 Financial statements prepared in accordance with EU-IFRS in combination with Title 9, Book 2 DCC.

In addition to this relocation to DAS 105, the DAS has refined two topics. These concern:

- Events after the balance sheet date; and
- Application of article 2:362(9) DCC.

## Events after the balance sheet

In the Dutch Accounting Standards, it was stated that an entity applying combination 3 or 4 should only reflect the effects of events after the reporting date that become known up to the point when the financial statements are prepared ("date of authorization for issue"). It was explicitly stated that the effects of events identified after the preparation of the financial statements, even if they provide additional information about the actual situation at the reporting date, should not be reflected; this required some clarification.

According to article 2:362(6) DCC, events identified after the preparation of the financial statements and before their adoption must be reflected in the financial statements to the extent necessary to provide a true and fair view. EU-IFRS does not address the period between the preparation of the financial statements and their adoption. If such a situation arises, management may decide to reissue the financial statements, considering the effects of these events.

In addition, listed entities must comply with the provisions of article 5:25c(7) of the Dutch Financial Supervision Act (Wft), which requires a listed entity to immediately publish an announcement if, after making the financial statements generally available but before their adoption, new facts or circumstances become known.

## Application of article 2:362(9) DCC

Article 2:362(9) DCC declares certain articles and sections of Title 9, Book 2 DCC applicable when financial statements are prepared in accordance with EU-IFRS. This is particularly relevant when company-only financial statements are prepared under EU-IFRS or when both company-only and consolidated financial statements are prepared under EU-IFRS.

In practice, there are differing views on whether the disclosure requirement regarding the average number of employees (art. 2:382 DCC) also applies to consolidated financial statements prepared under EU-IFRS. The DAS is of the opinion that it does apply, as this disclosure requirement is relevant not only for company-only financial statements but also for consolidated financial statements; this has now been clarified in the Standards.

## Equity

As part of improving the accessibility of the Dutch Accounting Standards, DAS 240 Equity has been rewritten.

In addition, clarification has been provided regarding the treatment of the repurchase of own shares. It has been clarified that the acquisition price or carrying amount of repurchased shares is deducted from the distributable reserves or statutory reserves, provided that the articles of association allow this.

The wording of paragraph 214 in DAS 240 of the 2025 edition could give the impression that the acquisition price or carrying amount could also be deducted from the legal reserves, which is not permitted.

Overview of DAS Statements published in 2025	Where can the new regulation be found	Application required from
Increase in the Threshold Amount for Small Fundraising Organizations	DAS-Statement 2025-1	1 January 2025, may be applied for 2024
Deferred Taxes on the Initial Recognition of Certain Assets and/or Liabilities *	DAS 272 / DAS Statement- 2025-2	1 January 2026
Proposed Amendments to the Standards Following Comments Received on the DAS Bundle (2025 Edition)	DAS Statement 2025-3A Several Standards	1 January 2026
Proposed amendments to the standards following comments received on the DAS for small entities (RJk Bundle, 2025 Edition)	DAS Statement 2025-3B Several Standards	1 January 2026
Financial statements prepared in accordance with IFRS in combination with Title 9, Book 2 DCC*	DAS Statement 2025-4; now final	1 January 2026
Draft Standard 240 Equity*	DAS Statement 2025-5: now final	1 January 2026
Changes resulting from amendments to the Education Annual Reporting Regulation (Rjo)	DAS Statement 2025-6; DAS 660 Final Standard	1 January 2024
Proposals for amendments to various standards of the RJk bundle (A2, A3, A4, A8, B2, B10 en B18	DAS Statement 2025-7 and DAS Statement 2025-10 (final)	1 January 2026
Amendment Standard 610 Pension funds resulting from an amendment in the law	Changes in DAS 610 / DAS Statement 2025-8	1 January 2026

\*These changes are discussed in this article

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