

Comments On Exposure Draft
International Tax Reform- Pillar Two Model Rules
Amendments to Ind AS 12

Opinion :-

- (i) Exception should be permanent because recognising deferred taxes arising from Pillar Two legislation would be costly, complex and potentially misleading.
- (ii) Monitoring future developments related to the implementation of Pillar two legislation in various jurisdictions.
- (iii) information would be more useful if required country-by-country rather than in aggregate. That would better allow investors to understand risks inherent in current tax structures.

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