

Comments On Exposure Draft

International Tax Reform- Pillar Two Model Rules

Amendments to Ind AS 22, Accounting for Taxes on Income

Opinion :-

- (i) This information helps investors assess an entry's Pillar two exposure.
- (ii) Exception should be permanent because recognising deferred taxes arising from Pillar Two legislation would be costly, complex and potentially misleading.
- (iii) Effective date would provide an SME with enough time to prepare the required information.

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