

29 June 2023

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To be sent via email to: [UKEndorsementBoard@endorsement-board.uk](mailto:UKEndorsementBoard@endorsement-board.uk)

Dear Pauline

Invitation to Comment on the Draft Endorsement Criteria Assessment of IAS 12 Income Taxes (the Amendments) (with an effective date of 1 January 2023)

We welcome the opportunity to respond to the UK Endorsement Board's (UKEB) invitation to comment on its draft endorsement criteria assessment of amendments to IAS 12 Income Taxes (the Amendments) that were published by the IASB in May 2023.

We strongly support a single set of global corporate reporting standards and such we fully support the endorsement of the amendments to IAS 12. Furthermore, we welcome the UK Endorsement Board's accelerated due process in response to the need for UK companies to apply the amendments as early as possible.

Yours sincerely