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Your ref

Our ref JG/BG

By email to:
UKEndorsementBoard@endorsement-board.uk

10 July 2023

Dear Pauline

**Response to Invitation to Comment on the Draft Endorsement Criteria
Assessment of International Tax Reform-Pillar Two Model Rules (Amendments
to IAS 12)**

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

We believe in a single set of globally consistent financial reporting standards, and so we fully support the endorsement of the amendments to IAS 12 in the UK. In addition, we welcome the UKEB's intention to accelerate the due process for endorsement in response to the need for UK companies to apply the amendments as early as possible.

Yours sincerely

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