

EFRAG – European Financial Reporting Advisory Group 35 Square de Meeûs B-1000 Brussels

Att.: Kathrin Schoene

By e-mail: kathrin.schoene@efrag.org

15 October 2021

Dear Kathrin Schoene,

## EFRAG draft endorsement advice on amendments to IAS 12

The Danish Accounting Standards Committee (DASC) set up by FSR – Danish Auditors has discussed the proposed amendments to IAS 12 (Deferred Tax related to Assets and Liabilities arising from a Single Transaction). DASC supports the amendments and supports EFRAG's Draft Endorsement Advice Letter.

If you have any questions or comments, please do not hesitate to contact us.

Kind regards,

Torben Johansen DASC Chairman

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DASC International Relations

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