

Mr Andreas Barckow  
**IASB Chair**  
Columbus Building  
7 Westferry Circus  
Canary Wharf, London E14 4HD  
United Kingdom

La Défense, 17 July 2023

**RE: Comments on IASB/ED/2023/3 International Tax Reform—Pillar Two Model Rules - Proposed amendments to the IFRS for SMEs Standard**

Dear Andreas,

Mazars welcomes the opportunity to comment on the Exposure Draft (ED) on the proposed amendments to the *International Financial Reporting Standard for Small and Medium-sized Entities* related to the International Tax Reform – Pillar Two Models Rules.

We agree with the amendments proposed in the ED and supports the proposed transition provisions and effective date.

In view of the comment expressed above, we do not provide detailed responses to the questions in the Exposure Draft.

Please do not hesitate to contact us should you want to discuss any aspect of our comment letter.

Yours sincerely,



Edouard Fossat

*Financial Reporting Technical Support*