

EFRAG  
Attn: Mr. Jean-Paul Gauzès  
President of the EFRAG Board  
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Our ref: RJ-EFRAG 611  
Date: Amsterdam, 20 October 2021  
Subject: Draft endorsement Amendments to IAS 12

Dear Jean-Paul,

The DASB has received your invitation to comment on EFRAG's assessment on "Deferred Tax related to Assets and Liabilities arising from a Single Transaction"(Amendments to IAS 12)". Furthermore we have discussed EFRAG's draft endorsement advice (EFRAG draft letter to the European Commission). I can confirm that we support your draft endorsement advice.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gerard van Santen', written in a cursive style.

drs. Gerard van Santen RA  
Voorzitter Raad voor de Jaarverslaggeving/Chairman Dutch Accounting Standards Board