



Dr. Keith Kendall  
Chair  
Australian Accounting Standards Board  
PO Box 204  
Collins Street West VIC 8007

via email: [standard@asb.gov.au](mailto:standard@asb.gov.au)

15 August 2023

Dear Keith,

**RE: Exposure Draft 325 *International Tax Reform - Pillar Two Model Rules: Tier 2 Disclosures***

On behalf of PwC, I confirm that we are comfortable with the proposed amendments to AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*. We agree that this is relevant information for users of Tier 2 financial reports and that it is justified under the principles applied by the AASB in identifying the disclosures to be included in AASB 1060.

I would welcome the opportunity to discuss our firm's views at your convenience.

Yours sincerely,

  
Paul Shepherd  
Partner

**PricewaterhouseCoopers, ABN 52 780 433 757**  
One International Towers Sydney, Watermans Quay, Barangaroo NSW 2000, GPO BOX 2650 Sydney NSW 2001  
T: +61 2 8266 0000, F: +61 2 8266 9999, [www.pwc.com.au](http://www.pwc.com.au)

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