



AUTORITE DES NORMES COMPTABLES

5, PLACE DES VINS DE FRANCE

75573 PARIS CÉDEX 12

Internet <http://www.anc.gouv.fr/>

Téléphone 01 53 44 28 56

Mel [patrick.de-cambourg@anc.gouv.fr](mailto:patrick.de-cambourg@anc.gouv.fr)

The President

PDC N° 01

Paris, January 11th 2016

Mr Roger MARSHALL

Acting Chairman

EFRAG Board

35 Square de Meeûs

B-1 000 Bruxelles

Re: Exposure Draft IFRIC Interpretation DI/2015/1 “Uncertainty over Income Tax Treatments”

Dear Mr Marshall,

I am writing on behalf of the Autorité des Normes Comptables (ANC) to express our views on the above-mentioned draft comment letter on the Exposure Draft IFRIC Interpretation DI/2015/1 “Uncertainty over Income Tax Treatments”. This view results from ANC’s due process, involving all interested stakeholders.

The ANC agrees with the proposed interpretation and believes it will help reduce the existing diversity in accounting for uncertain tax treatments under IAS 12.

As a consequence, the ANC fully supports your comment letter to the IASB.

If you want to further discuss, please do not hesitate to contact us.

Yours sincerely,



Patrick de CAMBOURG