

Tax Treaties, Transfer Pricing and Financial  
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Stockholm 01 September 2023

## **Point of view on OECD's document *Pillar One – Amount B***

FAR, the institute for the accountancy profession in Sweden, has been given the opportunity to leave its point of view on the OECD's document *Pillar One – Amount B*. FAR therefore wishes to state the following.

### **The standpoint of FAR**

It is important that a new system of the type in question is possible to apply with a reasonable amount of resources. FAR can hereby state that it can often entail very demanding and comprehensive analyses to assess whether the company is in or out of scope. In this part, the legislation should be simplified considerably. As the rules are designed in accordance with the proposal, it cannot be considered proportionate that the companies should be forced to perform an analysis that requires more work than producing a benchmark solely to assess whether you are in or out of scope. FAR is therefore of the opinion that safe harbor rules should be introduced in this part.

FAR otherwise refers to its response *Comments on OECD public consultation document Pillar One – Amount B* as of 23 January 2023.

FAR



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