

(ख) 01 अप्रैल, 2025 को या उसके बाद शुरू होने वाली वार्षिक रिपोर्टिंग अवधियों के लिए पैरा 32ख-32घ लागू करें। किसी उद्यम को 31 मार्च 2026 को या उससे पहले समाप्त होने वाली किसी भी अंतरिम अवधि के लिए इन पैरा द्वारा अपेक्षित जानकारी का प्रकटन करने की अपेक्षा नहीं है।”

[फा.सं.17/51/2013-सीएल-V(भाग)]

बालामुरुगन डी, संयुक्त सचिव

टिप्पण: कंपनी (लेखा मानक) नियम, 2021 भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उप-खंड (i), में क्रमांक सा.का.नि.432(अ), तारीख 23 जून, 2021 के द्वारा प्रकाशित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 10th March, 2026

G.S.R. 169 (E).— In exercise of the powers conferred by section 133 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government, in consultation with the National Financial Reporting Authority constituted under section 132 of the said Act, hereby makes the following rules to amend the Companies (Accounting Standards) Rules, 2021, namely:—

1. Short title and commencement. - (1) These rules may be called the Companies (Accounting Standards) Amendment Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounting Standards) Rules, 2021, in the Annexure, under the heading B. Accounting Standards, under the sub-heading Accounting Standard (AS) 22, —

(a) after paragraph 2, the following paragraph shall be inserted, namely: -

“2A. This Standard applies to taxes on income arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD), including tax law that implements qualified domestic minimum top-up taxes described in those rules. Such tax law, and the taxes on income arising from it, are hereafter referred to as ‘Pillar Two legislation’ and ‘Pillar Two income taxes’. As an exception to the requirements in this Standard, an enterprise should neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.”;

(b) after paragraph 32, the following paragraphs shall be inserted, namely: -

“International tax reform—Pillar Two model rules

32A. *An enterprise should disclose that it has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes (see paragraph 2A).*

32B. *An enterprise should disclose separately its current tax expense (income) related to Pillar Two income taxes.*

32C. *In periods in which Pillar Two legislation is enacted or substantively enacted but not yet in effect, an enterprise should disclose known or reasonably estimable information that helps users of financial statements understand the enterprise’s exposure to Pillar Two income taxes arising from that legislation.*

32D. To meet the disclosure objective in paragraph 32C, an enterprise should disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. This information does not have to reflect all the specific requirements of the Pillar Two legislation and can be provided in the form of an indicative range. To the extent information is not known or reasonably estimable, an enterprise should instead disclose a statement to that effect and disclose information about the enterprise’s progress in assessing its exposure.

Examples illustrating paragraphs 32C–32D

Examples of information an enterprise could disclose to meet the objective and requirements in paragraphs 32C–32D include:

- (a) qualitative information such as information about how an enterprise is affected by Pillar Two legislation and the main jurisdictions in which exposures to Pillar Two income taxes might exist; and
- (b) quantitative information such as:
 - (i) an indication of the proportion of an enterprise’s profits that might be subject to Pillar Two income taxes and the average effective tax rate applicable to those profits; or
 - (ii) an indication of how an enterprise’s average effective tax rate would have changed if Pillar Two legislation had been in effect.

Provided that a Small and Medium-sized Company may not apply the disclosure requirements laid down in paragraphs 32C and 32D.”;

(c) after paragraph 34 and before Illustration I, the following paragraph shall be inserted, namely: —

“Effective date

35. *International Tax Reform—Pillar Two Model Rules*, added paragraphs 2A and 32A–32D. An enterprise should:

- (a) apply paragraphs 2A and 32A immediately upon the issue of these amendments and retrospectively; and
- (b) apply paragraphs 32B–32D for annual reporting periods beginning on or after 1 April 2025. An enterprise is not required to disclose the information required by these paragraphs for any interim period ending on or before 31 March 2026.”.

[F. No. 17/51/2013-CL-V (Pt.)]

BALAMURUGAN D, Jt. Secy.

Note : The Companies (Accounting Standards) Rules, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 432(E), dated the 23rd June, 2021.