
BOARD NOTICES RAADSKENNISGEWINGS

BOARD NOTICE 191 OF 2013



INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD

Issued: 13 September 2013

The Accounting Standards Board (the Board) invites comment on two documents which it approved for issue as exposure drafts at its meeting held in August 2013. The two exposure drafts on which the Board invites comment are:

- Exposure Draft on the proposed Directive on the *Changes in Measurement Bases Following the Initial Adoption of Standards of GRAP* (ED 114).
- Exposure Draft on the proposed transitional provisions for the initial adoption of the Standards of GRAP on *Service Concession Arrangements: Grantor* (GRAP 32) and *Statutory Receivables* (GRAP 108). (ED 116).

All those affected by, or who are interested in any of these Exposure Drafts, are encouraged to provide a written response to the Board. Responses should be received by the Board by the **29th November 2013**.

Copies of the documents

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board

PO Box 74129

Lynwood Ridge

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We look forward to receiving your responses.