BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 241 OF 2015



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

Issued: 30 October 2015

The Accounting Standards Board (the Board) invites comment on two Exposure Drafts of the International Public Sector Accounting Standards Board (IPSASB) on *Impairment of Revalued Assets* (ED 136); and *Improvements to IPSASs 2015* (ED 137).

Comment received on ED 136 and ED 137 will be used in formulating a response to the IPSASB. As the ASB considers the pronouncements of the IPSASB in formulating South African specific reporting requirements, the input received on these documents is a critical part of the standard-setting process.

All those affected by, or who are interested in these Exposure Drafts, are encouraged to provide a written response to the ASB. Responses should be received by the Board by the **31**st of **December 2015**.

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.