

BOARD NOTICE 164 OF 2016

**INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 14 October 2016**

The Accounting Standards Board (the Board) invites comment on Exposure Drafts of the following proposed pronouncements issued by the ASB at its September 2016 meeting:

- ED 151 Proposed IGRAP on the *Recognition and Derecognition of Land* – comment due by **15 December 2016**.
- ED 152 Proposed *Improvements to the Standards of GRAP 2016* – comment due by **30 December 2016**.
- ED 153 Proposed IGRAP on *Liabilities to Pay Levies* – comment due by **31 January 2017**.

Any input received on the proposals in the Exposure Drafts will be used in finalising the pronouncements before they are issued.

All those affected by, or who are interested in this Exposure Draft, are encouraged to provide a written response to the Board.

Responses to the Exposure Drafts should be received by their comment deadlines, as indicated above.

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.