

BOARD NOTICE 87 OF 2018

**INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 22 June 2018**

The Accounting Standards Board (the Board) invites comment on the following Exposure Drafts that were issued by the ASB at its May 2018 meeting:

- The proposed Interpretation of the Standards of GRAP on *Accounting for Adjustments to Revenue* (ED 164) with comment due by **31 August 2018**
- The proposed amendments to the Interpretation of the Standards of GRAP on *Applying the Probability Test on Initial Recognition* (IGRAP 1) (ED 165) with comment due by **31 August 2018**
- The proposed Guideline on *Accounting for Landfill Sites* (ED 166) with comment due by **30 November 2018**
- The proposed revisions to the Standard of GRAP on *Financial Instruments* (GRAP 104) (ED 167) with comment due by **7 December 2018**.

Any input received on the proposals in ED 164 to ED 167 will be used in finalising the applicable pronouncements before they are issued.

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

Responses to these Exposure Drafts should be received by the comment deadlines indicated above.

Copies of the document

The document is 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 7001

Halfway House

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We look forward to receiving your responses.