

**BOARD NOTICE 23 OF 2019****INVITATION TO COMMENT ON EXPOSURE DRAFT ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 01 March 2019**

The Accounting Standards Board (the Board) invites comment on the Exposure Draft issued by the International Public Sector Accounting Standards Board (IPSASB) on *Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19)* (ED 173). Comment is due by **15 April 2019**.

Any input received on the proposals in ED 173 will be used in formulating a comment letter to the IPSASB.

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

Responses to the Exposure Draft should be received by the comment deadline, as 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](mailto:info@asb.co.za) or can be submitted in writing to:

Accounting Standards Board

PO Box 7001

Halfway House

1685

We look forward to receiving your responses.