

BOARD NOTICE 5 OF 2020**INVITATION TO COMMENT ON EXPOSURE DRAFT ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 31 January 2020**

The Accounting Standards Board (the Board) invites comment on the Invitation to Participate in *The Post-implementation Review of the Standard of GRAP on Heritage Assets (GRAP 103)* (ED 180). Comment on ED 180 is due by 15 September 2020.

The purpose of the review is to assess whether the Standard is achieving its intended objectives, and to identify issues experienced in practice. Input received on ED 180 will be used to decide on the next phase of the project.

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 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.