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## BOARD NOTICES

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### BOARD NOTICE 10 OF 2012



Accounting Standards Board

#### **INVITATION TO COMMENT ON DISCUSSION PAPER 7 ASSETS AND LIABILITIES ARISING FROM NON-CONTRACTUAL ARRANGEMENTS THAT HAVE THE FEATURES OF FINANCIAL INSTRUMENTS ISSUED BY THE ACCOUNTING STANDARDS BOARD**

**Issued: 3 February 2012**

The Accounting Standards Board (the Board) invites comment on Discussion Paper 7 *Assets and Liabilities Arising from Non-Contractual Arrangements that have the Features of Financial Instruments* which it approved for public consultation. This Discussion Paper focuses on accounting proposals for receivables and payables which are not within the scope of GRAP 104 on *Financial Instruments*.

As the proposals in this Discussion Paper will be used by the Board in drafting a future pronouncement(s), it is critical to receive comments on these proposals as part of this consultation process. All those affected by, or who are interested in any of these documents, are therefore encouraged to provide a written response to the Board.

The comment deadline for this Discussion Paper is 18 May 2012.

#### *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](mailto: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.