
BOARD NOTICE

BOARD NOTICE 115 OF 2012



INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD

Issued: 6 July 2012

The Accounting Standards Board (the Board) invites comment on two documents which it approved for issue as exposure drafts at its meeting held in June 2012. The two exposure drafts on which the Board invites comment are:

- ED 99 Proposed Amendments to the *Standard of GRAP on Borrowing Costs* (GRAP 5).
- ED 100 Proposed Amendments to the *Standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations* (GRAP 100).

Inputs received on documents published by the Board are a critical part of the standard-setting process. All those affected by, or who are interested in any of these documents, are encouraged to provide a written response to the Board. Responses should be received by the Board by the **5th of October 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 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.