BOARD NOTICE RAADSKENNISGEWING

BOARD NOTICE 76 OF 2013



Accounting Standards Board

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

Issued: 3 May 2013

The Accounting Standards Board (the Board) invites comment on the following two documents:

- Invitation to Participate in the *Post-implementation Review of Selected Standards of GRAP* (ED 110). This Exposure Draft outlines the key issues that Board would appreciate feedback on from users and preparers of financial statements in relation to the implementation of GRAP 16 on *Investment Property* and GRAP 17 on *Property, Plant and Equipment*.
- A Concurrent Exposure Draft on Phase 4 of the IPSASB's Conceptual Framework project on *Presentation in General Purpose Financial Reports*. (ED 111).

All those affected by, or who are interested in any of these Exposure Drafts, are encouraged to provide a written response to the Board. Responses should be received by the Board by the 18 October 2013 for ED 110 and 2 August 2013 for ED 111.

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.