
BOARD NOTICES RAADSKENNISGEWINGS

BOARD NOTICE 120 OF 2014



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

Issued: 24 October 2014

The Accounting Standards Board (the Board) invites comment on three Exposure Drafts that were issued for comment at its meeting held in October 2014. The Exposure Drafts are outlined below:

- *Proposed Amendments to the Standards of GRAP on Investment Property and Property, Plant and Equipment (ED 126);*
- *Proposed Amendments to the Standards of GRAP on Impairment of Non-cash-generating Assets and Impairment of Cash-generating Assets (ED 127); and*
- *Proposed GRAP Reporting Framework for 2015/2016 and Amendments to Directive 5 (ED 128).*

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

Responses to these Exposure Drafts should be received by the Board by **30 January 2015**.

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.