
BOARD NOTICES RAADSKENNISGEWINGS

BOARD NOTICE 3 OF 2015



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

Issued: 23 January 2015

The Accounting Standards Board (the Board) invites comment on Exposure Draft 129 *Proposed Standard of GRAP on Accounting by Principals and Agents* (ED 129). This proposed Standard of GRAP outlines proposed criteria to identify when an entity is an agent or a principal in an arrangement along with the relevant accounting requirements to be applied. ED 129 is a re-exposure of ED 122 *Accounting by Principals and Agents*, following amendments to the proposed Standard of GRAP based on comment received as part of the public consultation process

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

Responses to these Exposure Drafts should be received by the Board by **17 April 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.