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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 124 OF 2020****INVITATION TO COMMENT ON EXPOSURE DRAFT 185 ON *THE EFFECTS OF PAST DECISIONS ON MATERIALITY*****Issued:09 OCTOBER 2020**

The Accounting Standards Board (the Board) invites comment on the Exposure Draft on *The Effects of Past Decisions on Materiality* (ED 185). Comment is due by **26 February 2021**.

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

Responses to the Exposure Draft should be received by the comment deadline, as indicated above.

*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 7001

Halfway House

1685

We look forward to receiving your responses.