

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 378 OF 2022

**INVITATION TO COMMENT ON EXPOSURE DRAFTS 200 TO 202 ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 23 December 2022**

The Accounting Standards Board (the Board) invites comment on the following Exposure Drafts:

- Invitation to Participate in the Post-Implementation Review of the Standard of GRAP on *Accounting by Principals and Agents* (ED 200)
- Proposed *Improvements to the Standards of GRAP, 2022* (ED 201)
- Proposed Interpretation of the Standards of GRAP on *Foreign Currency Transactions and Advance Consideration* (ED 202)

Comment on **ED 200** is due by **15 September 2023**.

The feedback received as part of the public consultation process will be used by the Board to decide the next steps. As a result, all those affected by, or who are interested in the Exposure Draft, are encouraged to provide a written response to the Board.

Comment on **ED 201 and ED 202** is due by **28 April 2023**.

The feedback received as part of the public consultation process will be used by the Board to finalise the pronouncements. As a result, all those affected by, or who are interested in the Exposure Drafts, are encouraged to provide a written response to the Board.

Responses to the Exposure Drafts 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.

We look forward to receiving your responses.