

***LEASE LIABILITY IN A SALE AND LEASEBACK:
PROPOSED AMENDMENT TO IFRS 16***

November 2020

This international Exposure Draft, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the South African Institute of Chartered Accountants (SAICA).

Comments received on this international Exposure Draft will be considered for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

Project Director – Financial Reporting Standards
File Reference APC – ED 412
Private Bag X32
Northlands
2116

Comments can also be emailed to:

janem@saica.co.za

Your comments should be dispatched so as to be received by no later than **26 February 2021**. All replies will be regarded as being on public record unless confidentiality is requested.