

***CLASSIFICATION OF LIABILITIES AS CURRENT  
OR NON-CURRENT—DEFERRAL OF EFFECTIVE DATE  
PROPOSED AMENDMENT TO IAS 1***

May 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:

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Comments can also be emailed to:

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Your comments should be dispatched so as to be received by no later than **25 May 2020**. All replies will be regarded as being on public record unless confidentiality is requested.