

ANNUAL IMPROVEMENTS TO IFRS® STANDARDS 2018–2020

May 2019

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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Your comments should be dispatched so as to be received by no later than **19 July 2019**. All replies will be regarded as being on public record unless confidentiality is requested.