

***IFRS FOR SMES[®] STANDARD
DRAFT SMEIG Q&A 35.1***

IFRS FOR SMES[®] STANDARD

SECTION 35 – TRANSITION TO THE IFRS FOR SMES

***ISSUE 1 – APPLICATION OF THE UNDUE COST OR EFFORT
EXEMPTION FOR INVESTMENT PROPERTY ON TRANSITION
TO THE IFRS FOR SMES STANDARD***

August 2019

This international draft SMEIG Q&A, 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 draft SMEIG Q&A 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 400
Private Bag X32
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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 **6 September 2019**. All replies will be regarded as being on public record unless confidentiality is requested.