

**EXPOSURE DRAFT OF AN AMENDMENT TO  
STATEMENTS OF GENERALLY ACCEPTED  
ACCOUNTING PRACTICE**

**DEFINED BENEFIT PLANS**

**PROPOSED AMENDMENTS TO IAS 19**

April 2010

This international exposure draft, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on the international exposure draft will be considered when drafting a submission to the IASB and in recommending this as an amendment to Statements of Generally Accepted Accounting Practice for approval by the Accounting Practice Board (APB).

One copy of written comment should be addressed to:

Project Director – Accounting  
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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 August 2010**. All replies will be regarded as being on public record unless confidentiality is requested.