

EXPOSURE DRAFT

COMPREHENSIVE REVIEW OF THE IFRS FOR SMEs

June 2012

This international request for information document, 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 this request for information document will be considered by the APC 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 **31 October 2012**. All replies will be regarded as being on public record unless confidentiality is requested.