

**NOVATION OF DERIVATIVES AND CONTINUATION  
OF HEDGE ACCOUNTING**

**PROPOSED AMENDMENTS TO**

**IAS 39 - FINANCIAL INSTRUMENTS:  
RECOGNITION AND MEASUREMENT  
AND  
IFRS 9 - *FINANCIAL INSTRUMENTS***

February 2013

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 this international exposure draft will be considered by the APC for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

Project Director – Financial Reporting  
File Reference APC – ED 327  
P O Box 59875  
KENGRAY  
2100

Comments can also be emailed to:

[bongekan@saica.co.za](mailto:bongekan@saica.co.za)

Your comments should be dispatched so as to be received by no later than **15 March 2013**. All replies will be regarded as being on public record unless confidentiality is requested.