

REQUEST FOR INFORMATION

**POST-IMPLEMENTATION REVIEW:
IFRS 3 – BUSINESS COMBINATIONS**

January 2014

This international request for information, 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 request for information 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 340
P O Box 59875
KENGRAY
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Comments can also be emailed to:

bongekan@saica.co.za

Your comments should be dispatched so as to be received by no later than **17 April 2014**. All replies will be regarded as being on public record unless confidentiality is requested.