

DISCLOSURE INITIATIVE

**PROPOSED AMENDMENTS TO IAS 7 – STATEMENT OF CASH
FLOWS**

December 2014

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:

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File Reference APC – ED 350
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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 **20 March 2015**. All replies will be regarded as being on public record unless confidentiality is requested.