

**DRAFT IFRIC INTERPRETATION**  
***UNCERTAINTY OVER INCOME TAX TREATMENTS***

October 2015

This Draft IFRIC Interpretation, issued by the IFRS Interpretations Committee, is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on this Draft IFRIC Interpretation will be considered by the APC for inclusion in the SAICA submission to the IFRS Interpretations Committee.

One copy of written comment should be addressed to:

Project Director – Financial Reporting Standards  
File Reference APC – ED 363  
P O Box 59875  
KENGGRAY  
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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 25 November 2015**. All replies will be regarded as being on public record unless confidentiality is requested.