

**APPLYING IFRS 9 – FINANCIAL INSTRUMENTS  
WITH IFRS 4 – INSURANCE CONTRACTS  
PROPOSED AMENDMENTS TO IFRS 4**

December 2015

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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Your comments should be dispatched so as to be received by no later than **29 January 2016**. All replies will be regarded as being on public record unless confidentiality is requested.