

## DISCUSSION PAPER

# EXTRACTIVE ACTIVITIES

April 2010

This international discussion paper, 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 the discussion paper 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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Comments can also be emailed to:

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Your comments should be dispatched so as to be received by no later than **30 June 2010**. All replies will be regarded as being on public record unless confidentiality is requested.