

**BOARD NOTICE 431 OF 2023**



**INVITATION TO COMMENT ON EXPOSURE DRAFT 204 ISSUED BY THE ACCOUNTING STANDARDS BOARD**

**Issued: 28 April 2022**

The Accounting Standards Board (the Board) invites comment on the proposed *Revisions to the Standards of GRAP on Transfer of Functions Between Entities Under Common Control (GRAP 105), Transfer of Functions Between Entities Not Under Common Control (GRAP 106), and Mergers (GRAP 107) (ED 204)*. Comment on ED 2048 is due by **15 July 2023**.

The feedback received as part of the public consultation process will be used to finalise the revised GRAP 105, GRAP 106 and GRAP 107. As a result, all those affected by, or who are interested in the Exposure Draft, are encouraged to provide a written response to the Board.

Responses to the Exposure Draft should be received by the comment deadline, as indicated above.

*Copies of the documents*

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to [info@asb.co.za](mailto:info@asb.co.za).

We look forward to receiving your responses.