

Rådet **för** **finansiell rapportering**

The Swedish Financial Reporting Board

RFR-rs 2013:08

International Accounting Standards Board
30 Cannon Street
London EC4M 6 XH
United Kingdom

Dear Sirs,

Re: IASB Exposure Draft ED/2012/7 Acquisition of an Interest in a Joint Operation

The Swedish Financial Reporting Board is responding to your invitation to comment on the Exposure Draft Acquisition of an Interest in a Joint Operation. In summary, we support the proposed amendment for a joint operators' accounting for the acquisition of an interest in a joint operation that constitutes a business.

We agree with the proposed amendment to IFRS 11 and IFRS 1 that relevant principles on business combination accounting in IFRS 3 are applied when a joint operator accounts for the acquisition of an interest in a joint operation that constitutes a business.

If you have any questions concerning our comments please address our Executive member Claes Janzon by e-mail to: claes.janzon@radetforfinansiellrapportering.se.

Stockholm, 19 April 2013

Yours sincerely


Anders Ullberg
Chairman