

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

The Swedish Financial Reporting Board

RFR-rs 2015:06

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

Dear Sirs,

## **Re: IASB Exposure Draft ED/2015/2 Effective Date of IFRS 15 (Proposed amendments to IFRS 15)**

The Swedish Financial Reporting Board is responding to your invitation to comment on the Exposure Draft Effective Date of IFRS 15.

We support the proposal to amend IFRS 15 so that entities would be required to apply IFRS 15 for annual reporting periods beginning on or after 1 January 2018, still permitting earlier application.

We agree on the following reasons for a deferral:

- A deferral of the effective date could mean that problems are avoided for entities wanting to apply also the proposed amendments to IFRS 15 when they apply IFRS 15 for the first time.
- IFRS 15 was published later than expected, thus shortening entities' time for implementation.
- IFRS 15 is harmonized with the corresponding US standard and it would be beneficial to have a common effective date.

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

Stockholm, 30 June 2015

Yours sincerely



Anders Ullberg  
Chairman