

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

The Swedish Financial Reporting Board

RFR-rs 2015:07

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

Dear Sirs,

**Re: IASB Exposure Draft ED/2015/5 Remeasurement on a Plan Amendment, Curtailment or Settlement / Availability of a Refund from a Defined Benefit Plan -Proposed amendments to IAS 19 and IFRIC 14 (“the Exposure Draft”)**

The Swedish Financial Reporting Board is responding to your invitation to comment on the Exposure Draft.

We welcome the proposed amendments and agree that they address issues needing clarification. We also support the proposed transition requirements of the amendments.

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, 8 October 2015

Yours sincerely,



Anders Ullberg  
Chairman