

Rådet **för** finansiell rapportering

The Swedish Financial Reporting Board

RFR-rs 2015:08

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

Dear Sirs,

Re: IASB Exposure Draft ED/2015/7 Effective Date of Amendments to IFRS 10 and IAS 28


The Swedish Financial Reporting Board is responding to your invitation to comment on the Exposure Draft Effective Date of Amendments to IFRS 10 and IAS 28.

We support the proposal to defer the effective date indefinitely of the September 2014 amendment until the result from the research project on the equity method has been finalized.

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

Stockholm, 8 October 2015

Yours sincerely,



Anders Ullberg
Chairman