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RÉPUBLIQUE FRANÇAISE



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Paris, October 8th, 2015

Mr Roger MARSHALL  
Acting Chairman  
EFRAG Board  
35 Square de Meeûs  
B-1 000 Bruxelles

N° 70

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

Dear Mr Marshall,

I am writing on behalf of the Autorité des Normes Comptables (ANC) to express our views on the above-mentioned draft comment letter on the 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”. This view results from the ANC’s due process, involving all interested stakeholders.

The ANC agrees with the proposed amendment to address issues needing clarification with a view to ensuring that IAS 19 and IFRIC 14 are consistently interpreted and applied. The ANC has not identified any impediment as regards the limited retrospective application of the proposals.

As a consequence, the ANC fully supports your comment letter to IASB.

If you want to further discuss, please do not hesitate to contact us.

Yours sincerely,

Patrick de CAMBOURG