

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

The Swedish Financial Reporting Board

RFR-rs 2015:04

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

Dear Sirs,

Re: IASB Exposure Draft ED/2015/1 Classification of Liabilities (Proposed amendments to IAS 1)

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

Our overall position is that the proposed changes are justified and that a limited amendment of IAS 1 is a proper approach to implement them.

In relation to the specific issues we have the following views:

- We agree that using the term “right” will improve consistency
- We agree that deleting “unconditional” is adequate
- We agree that clarifying that settlement implies a transfer of cash, equity instruments, other assets or services is good.

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 June 2015

Yours sincerely,


Anders Ullberg
Chairman