

EFRAG's Draft Comment Letter - ED-2020-3 - IAS 1 - Deferral of Effective Date - Classification of Liabilities

Question 1

The IASB proposes to defer the effective date of amendments to IAS 1, *Classification of Liabilities as Current or Non-current*, to annual reporting periods beginning on or after 1 January 2023. Do you agree with the proposal? Why or why not?

EFRAG's response

EFRAG agrees with the proposal.

CNC agrees with EFRAG's comments.

Lisbon, 18th May 2020