

# Rådet **för** *finansiell rapportering*

The Swedish Financial Reporting Board

RFR-rs 2015:02

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

Dear Sirs,

## **Re: IASB Exposure Draft ED/2014/5 Classification and Measurement of Share-based Payment Transactions**

The Swedish Financial Reporting Board is responding to your invitation to comment on the Exposure Draft Classification and Measurement of Share-based Payment Transactions ("the ED").

We agree with all of the three proposed amendments in the ED, as we believe that they provide practical solutions that would reduce divergence in the application of IFRS 2. We also support the proposed transition requirements in the ED.

Regarding share-based payment transactions with net settlement features, we note that when the entity settles the withholding tax, the cash payment is likely to differ from the expense recognised during the vesting period. The amendment does not address the treatment of any such difference. Therefore, we recommend that the IASB clarifies the accounting for the settlement of the withholding tax, preferably by adding an illustrative example.

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, 5 mars 2015

Yours sincerely,



Anders Ullberg  
Chairman