

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeûs
B-1000 Brussels
Belgium
Att.: Senior Technical Manager Rasmus Sommer
By e-mail: Commentletters@efrag.org

17 June 2015

Dear EFRAG Board,

Exposure Draft ED/2015/2 – Effective date of IFRS 15

The Danish Accounting Standards Committee set up by FSR – danske revisorer (FSR – Danish Auditors) considered the issue during its May meeting.

The purpose of the exposure draft is to defer the effective date of IFRS 15, Revenue from Contracts with Customers, for one year to 1 January 2018.

According to the EFRAG Draft Comment Letter, the EFRAG supports the amended effective date.

We fully support the EFRAG Draft Comment Letter, i.e. we support the new effective date of 1 January 2018 to allow companies the necessary time to change their information systems.

Kind regards

Jan Peter Larsen
Chairman of the Danish Accounting
Standards Committee

Ole Steen Jørgensen
Chief Consultant

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