

EFRAG  
Attn. EFRAG Technical Expert Group  
35 Square de Meeûs  
B-1000 Brussels  
Belgique

Secretariaat:  
Antonio Vivaldistraat 2-8, 1083 GR Amsterdam  
Postbus 7984, 1008 AD Amsterdam

T +31(0)20 301 02 35  
F +31(0)20 301 03 02  
rj@rjnet.nl  
www.rjnet.nl

**Our ref :** RJ-EFRAG 580 B  
**Direct dial :** (+31) 20 301 0391  
**Date :** Amsterdam, October 12<sup>th</sup> 2017  
**Re :** Comments on draft comment letter on ED/2017/4 Property, Plants and Equipment – Proceeds Before Intended Use (proposed Amendment to IAS 16)

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to your draft comment letter on 2017/4 Property, Plants and Equipment – Proceeds Before Intended Use (proposed Amendment to IAS 16).

In this case we have to inform you that we do not support the draft comment letter of EFRAG. We appreciate the efforts of the IASB to improve IAS 16 and address questions and feedback in relating to paragraph 17(e) of IAS 16. However, for the same reasons mentioned by Mr Zhang in his alternative view on the exposure draft, we are not convinced that the proposed amendments provide solutions for the issues that have been identified and we fear that the proposed amendments are likely to create new implementation questions. That is why we support the alternative view in the ED. We also strongly recommend to incorporate the alternative view in your comment letter.

As a result we advise the IASB not to proceed with the amendments to IAS 16. Our comment letter to the IASB is included as an appendix.

We will be pleased to give you any further information that you may require.

Yours sincerely,



prof. dr. Peter Sampers

Chairman Dutch Accounting Standards Board  
Appendix: DASB letter to IASB



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

Secretariaat:  
Antonio Vivaldistraat 2-8, 1083 GR Amsterdam  
Postbus 7984, 1008 AD Amsterdam

T +31(0)20 301 02 35  
F +31(0)20 301 03 02  
rj@rjnet.nl  
www.rjnet.nl

Our ref : RJ-IASB  
Direct dial : (+31) 20 301 0391  
Date : Amsterdam, October 12th 2017  
Re : Comments on Exposure Draft ED/2017/4 Property, Plants and Equipment – Proceeds Before Intended Use (Proposed Amendment to IAS 16)

Dear members of the International Accounting Standards Board,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to Exposure Draft ED/2017/4 Property, Plants and Equipment – Proceeds Before Intended Use (Proposed Amendment to IAS 16).

We appreciate the efforts of the IASB to improve IAS 16 and address questions and feedback in relating to paragraph 17(e) of IAS 16. However, for the same reasons mentioned by Mr Zhang in the alternative view on the Exposure Draft, we are not convinced that the proposed amendments provide solutions for the issues that have been identified and we fear that the proposed amendments are likely to create new implementation questions. That is why we support the alternative view in the Exposure Draft.

As a result we advise you not to proceed with the amendments to IAS 16.

We would be pleased to give you any further information that you may require.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Sampers', with a long horizontal line extending to the right.

prof. dr. Peter Sampers  
Chairman Dutch Accounting Standards Board