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**Our ref:** RJ-EFRAG 590 C  
**Direct dial:** Tel.: (+31) 20 301 039  
**Date:** Amsterdam, April 30th 2019  
**Re:** Comment on “Non-exchange transfers; a role for societal benefit”?

Dear members of the EFRAG Technical Expert Group/Board etc,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your Discussion Paper “Non-exchange transfers; a role for societal benefit”?

Although the existing IFRS Standards provide different recognition models for particular types of non-exchange transfers, we do not experience practical problems or divergence in practice with regard to the recognition of non-exchange transfers that are in the scope of the project.

We are not convinced that non-exchange transfers have differentiating characteristics that warrant the development of a specific accounting treatment. On the other hand, transfers that need more guidance are excluded from the scope of the project (for example related party transactions, common control transactions and transfers between an entity and its shareholders). We like to point out that it should be considered to update and revise IAS 20 to bring it in line with the new conceptual framework and today’s practices.

Yours sincerely,

prof. dr. Peter Sampers  
Chairman Dutch Accounting Standards Board