

NZASB Communique 2014/16 - 30 April 2014

PBE Exposure Drafts issued

PBE EDs NZASB 2014-2 Interests In Other Entities (Amendments to PBE SFR-A(PS)) and NZASB 2014-3 Interests In Other Entities (Amendments to PBE SFR-A(NFP))

The New Zealand Accounting Standards Board (NZASB) has published [ED NZASB 2014-2](#) and [ED NZASB 2014-3](#) for comment. These exposure drafts propose that Tier 3 public sector public benefit entities (PBEs) and Tier 3 not-for-profit PBEs with interests in controlled entities, associates and joint ventures apply the requirements in the Tier 2 PBE Accounting Standards in accounting for such interests.

The NZASB encourages you to read the exposure drafts and comment on the proposals.

Comments on the proposals are due to the NZASB by 31 July 2014.