

## **Exposure Draft 84**

January 2023

Comments requested by May 17, 2023

*International Public Sector Accounting Standards Board*

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### **Concessionary Leases and Right-of-Use Assets In-kind (Amendments to IPSAS 43 and IPSAS 23)**

This IPSASB Exposure Draft can be accessed on the website of the International Federation of Accountants (IFAC)/IPSASB using the following link:

<https://www.ifac.org/system/files/publications/files/ED-84-Concessionary-Leases-Right-of-Use-AssetsIn-kind.pdf>

390K

The AASB requests that if Australian stakeholders respond to the IPSASB's Exposure Draft, they also send the AASB a copy of their comments.