

## **Exposure Drafts 70, 71, 72**

February 2020

Comments requested by November 1, 2020

*International Public Sector Accounting Standards Board*

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Exposure Draft 70, Revenue with Performance Obligations

Exposure Draft 71, Revenue without Performance Obligations

Exposure Draft 72, Transfer Expenses

These IPSASB Exposure Drafts can be accessed on the website of the International Federation of Accountants (IFAC) using the following links:

IPSASB ED 70: <https://www.ipsasb.org/publications/exposure-draft-70-revenue-performance-obligations>

IPSASB ED 71: <https://www.ipsasb.org/publications/exposure-draft-71-revenue-without-performance-obligations>

IPSASB ED 72: <https://www.ipsasb.org/publications/exposure-draft-72-transfer-expenses>

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