
From: Sean Osborn <Sean.Osborn@treasury.nsw.gov.au>
Sent: Friday, 29 November 2019 4:45 PM
To: Patricia Au
Cc: Anna Tong; Lyn Grigg
Subject: AASB 2019-X Amendments to Australian Accounting Standards – Class of Right-of-Use Assets arising under Concessionary Leases [AASB 16 & AASB 1049]

Dear Patricia,

Thank you for sending through the fatal-flaw review version of *AASB 2019-X Amendments to Australian Accounting Standards – Class of Right-of-Use Assets arising under Concessionary Leases [AASB 16 & AASB 1049]*.

The Heads of Treasury Accounting and Reporting Advisory Committee (HoTARAC) welcomes the opportunity to provide comments to the Australian Accounting Standards Board (AASB) on the fatal-flaw review version of the amendments.

We have canvassed the views of HoTARAC jurisdictions and they agree with the proposed changes.

Regards



Treasury

Sean Osborn | Director
Accounting Policy & Complex Transactions Advisory

52 Martin Place, Sydney (enter via 127 Phillip Street)
GPO Box 5469, Sydney NSW 2001
T: 02 9228 5932 | M: 0455 079 521

E: sean.osborn@treasury.nsw.gov.au | Treasury.nsw.gov.au

Courier deliveries to:
NSW Treasury, c/- Decipha Pty Ltd
Unit 2, 38-44 Doody Street, Alexandria NSW 2015

This email message, including any attached files, is intended solely for the use of the individual or entity to whom it is addressed and may contain information that is confidential, privileged and/or exempt from disclosure under applicable law.

If you have received this email in error you must not disclose or use the information in it. Please notify the sender by return email and delete it from your system.

The views or opinions expressed in this email are solely those of the author and do not necessarily represent those of NSW Treasury or the NSW Government.

NSW Treasury accepts no liability for any loss or damage arising from the use of this email and recommends that the recipient check this email and any attached files for the presence of viruses.
