



International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

correspondent
Jan Verhoeve
Tel: +32(0)2 277 61 74
Jan.Verhoeve@cnc-cbn.be

our references
C-074

your references

date
2011, October 12th

Dear Sir, Dear Madam,

Subject: Invitation to comment IASB ED Mandatory Effective Date of IFRS 9

The Belgian Accounting Standards Board (BASB) is pleased to respond to the Exposure Draft on Mandatory Effective Date of IFRS 9 issued by the IASB (the "Board") in August 2011 (hereinafter the "ED"):

Question 1:

The Board proposes to amend IFRS 9 (2009) and IFRS 9 (2010) so that entities would be required to apply them for annual periods beginning on or after January 1st 2015. Do you agree? If not, what alternative do you propose?

The BASB agrees to amend the effective date of IFRS 9 (2009) en IFRS 9 (2010).

Question 2:

The Board proposes not to change the requirement in IFRS 9 for comparatives to be presented for entities that initially apply IFRS 9 for reporting periods beginning on or after January 1st 2012. Do you agree? If not, what alternative do you propose?

The BASB agrees not to change the requirement in IFRS 9 for comparatives to be presented for entities that initially apply IFRS 9 for reporting periods on or after January 1st 2012.

Should you wish to discuss the content of this letter with us, please contact me at jan.verhoeve@cnc-cbn.be.

Yours faithfully,

Jan Verhoeve
Chairman