



ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS

**24 Joseph Mwilwa Road
Rhodes Park
P.O. Box 32005
Lusaka
ZAMBIA**

**Telephone + 260 21 1 222773, Fax + 260 21 1 236593
E-Mail: techzica@coppernet.zm
zica@coppernet.zm**

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

E-mail: commentletters@iasb.org

Dear Sir

Comments on Exposure Draft – Improvements to IFRS

The Zambia Institute of Chartered Accountants welcomes the opportunity to comment on the International Accounting Standards Board (IASB)'s Exposure Draft – improvements to IFRS. Our comments on the Exposure Draft are as follows:

We generally agree with the improvements being suggested by the IASB as they simply and clarify the IFRSs. We do not have specific comments for specific questions.

The Institute will be ready to respond to any matters arising from the above comments.

Yours faithfully

Modest Hamalabbi
Technical Officer