



Association pour la participation des
entreprises françaises à l'harmonisation
comptable internationale



The Chairman of the IASB,
7 Westferry Circus,
Canary Wharf,
London E14 4HD,
United Kingdom

Dear Mr. Hoogervorst,

ED /2021/2 Covid-19-Related Rent Concessions beyond 30 June 2021

First of all, we really want to thank the Board for taking our request into consideration and dealing with it so rapidly.

We therefore fully support the whole of the proposals, including the transitional requirements which seem reasonable. As such and to avoid any confusion, some explanation currently provided in the basis for conclusion would be usefully incorporated in the core of the standard (namely BC8 and BC9).

If you have any queries on this topic, please do not hesitate to contact us.

Yours sincerely,

ACTEO

Lise CHORQUES

AFEP

Lé Quang TRAN VAN

MEDEF

Karine MERLE