

EFRAG
Attn. Mr Jean-Paul Gauzès,
President of the EFRAG Board
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Our ref : RJ-EFRAG 603
Direct dial : Tel.: (+31) 20 301 0259
Date : Amsterdam, 22 February 2021
Re : Comments on EFRAG draft comment letter in response to ED/2021/2 'Covid-19-Related Rent Concessions beyond 30 June 2021'

Dear members of the EFRAG Board,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to offer its views on your draft comment letter dated 11 February 2021 in response to the Exposure Draft 'Covid-19-Related Rent Concessions beyond 30 June 2021' (ED).

We agree with and support your draft comment letter.

The only observation we have is that we believe that it should be clear that the amendment could still be applied by entities that did not apply the existing practical expedient (up to 30 June 2021) due to the fact that there were no material covid-19 related rent concessions that qualified under the existing practical expedient (in line with IAS 8.16).

Please feel free to contact us if you wish to discuss the contents of this letter.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gerard van Santen', written over a light grey grid background.

Gerard van Santen
Chairman Dutch Accounting Standards Board