

## COMMENT LETTER EFRAG

### Dutch Accounting Standards Board (DASB)

EFRAG  
Attn. EFRAG Technical Expert Group  
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Our ref : AdK  
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0279  
Date : Amsterdam, 11 September 2006  
Re : **Comment on IFRIC Draft Due Process Handbook**

Dear Sirs,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to your draft comment letter regarding the IFRIC Draft Due Process Handbook.

We fully support your draft comment letter. The DASB would like to add a point of comment regarding the authority of the IFRIC interpretations. In paragraph 49 is stated that: 'IFRIC Interpretations usually apply to periods beginning on or after a specified effective date (usually three months from the date of issue). However, the IFRIC may choose to vary that approach.'

We believe that the effective date may vary, although we are in the opinion that the effective date could never be before the date of issuing the interpretation.

Yours sincerely,

Martin N. Hoogendoorn  
Chairman DASB