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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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No. 1796/40 - FRIDAY, FEBRUARY 08, 2013

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

SRI LANKA ACCOUNTING AND AUDITING STANDARDS ACT, No. 15 OF 1995

Publication under Section 4(2)

BY virtue of the powers vested in the Institute of Chartered Accountants of Sri Lanka (hereinafter referred to as the “Institute”) SLFRS 7 - Financial Instruments : Disclosures was published in the Extraordinary Gazette No. 1735/25 dated Wednesday, December 7, 2011 and the subsequent changes to the standard was published in the Extraordinary Gazette No. 1738/40 dated Friday, December 30, 2011.

The Institute has resolved to add the following paragraph (as Paragraph 44) to the effective date and transition section of this standard ;

“Paragraph 44

If an entity applies this SLFRS for annual periods beginning before 01st January 2013, it needs not present comparative information for he disclosures required by paragraph 31-42 about the nature and extent of risks arising from financial instruments.”

By Order of the Council

ARUNA ALWIS,
Secretary.

The Institute of Chartered Accountants of Sri Lanka,
No. 30A,
Malalasekera Mawatha,
Colombo 07,
31st January, 2013.

02- 808