

## BELGIAN ACCOUNTING STANDARDS BOARD



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Our reference

**C-091**

Your reference

Date

September 23rd 2009

Dear,

Please find below the Belgian Accounting Standards Board's (BASB) comment on the IASB Exposure Draft of the proposed amendments to *IAS 19 Discount rate for Employee Benefits*.

The International Accounting Standards Board is intending to review the accounting for employee benefits. In this context, we are of the opinion that the proposed amendments could be part of this review. In the light of the coming revision of IAS 19, tailored changes should be avoided.

If you have any questions concerning our comment, please do not hesitate to contact us.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'J. Verhoeye', written over a vertical line.

Jan Verhoeye

President Belgian Accounting Standards Board