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6 July 2015

Dear Sir

**Exposure Draft ED/2015/2: Effective Date of IFRS 15 - Proposed amendments to IFRS 15**

We are pleased to comment on the above Exposure Draft (the ED). Following consultation with the BDO network<sup>1</sup>, this letter summarises views of member firms that provided comments on the ED.

We agree with the proposal to defer the effective date of IFRS 15, with earlier adoption permitted, and also agree with the reasons set out in the Basis for Conclusions.

We note that the IASB will shortly issue an exposure draft of proposed amendments to IFRS 15, covering the areas outlined in paragraph BC2. We encourage the IASB to progress any amendments that are to be made to IFRS 15, and to work in conjunction with the FASB with the aim of issuing a converged amended accounting standard. Linked to this, we suggest that the IASB continues to monitor the effective date of IFRS 15 in order that preparers will have sufficient time to prepare for implementation after the issue of the amended standard.

If you would like to discuss any of our comments, please contact me at +44 (0)20 7893 3300 or by email at [abuchanan@bdoifra.com](mailto:abuchanan@bdoifra.com).

Yours faithfully

Andrew Buchanan

*Global Head of IFRS*

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