



IFRS Interpretation Committee
30 Cannons Street
London EC4M 6XH
United Kingdom

Stockholm 17th November 2020

Tentative Agenda Decision: Sale and Leaseback of an Asset in a Single-Asset Entity (IFRS 10 and IFRS 16)

FAR, the Institute for the Accountancy Profession in Sweden, has been invited to comment on the above comment Tentative Agenda Decision; *Sale and Leaseback of an Asset in a Single-Asset Entity (IFRS 10 and IFRS 16)*. FAR welcomes this opportunity to comment on the request.

FAR agrees with the Committee's conclusion that the gain the entity recognizes on the transaction reflects the requirements in paragraph 100 (a) of IFRS 16, it means that FAR agrees with the Committee's tentative decision that the principles and requirements in IFRS Standards provide an adequate basis for the entity to determine its accounting for the transaction described in the request.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'P. Lundqvist'.

Pernilla Lundqvist
Chairman Accounting Practices Committee