

25 February 2021

Mr Hans Hoogervorst
Chair
International Accounting Standards Board
7 Westferry Circus, Canary Wharf
London E14 4HD
United Kingdom

Via online submission: www.ifrs.org

Dear Hans

Exposure Draft ED/2021/2 – COVID 19 Related Rent Concessions beyond 30 June 2021

As the representatives of over 200,000 professional accountants in Australia, CPA Australia and Chartered Accountants Australia and New Zealand (CA ANZ) thank you for the opportunity to comment on the above Exposure Draft (ED).

CPA Australia and CA ANZ agree with the IASB's proposal to extend the availability of the practical expedient introduced into IFRS 16 *Leases* to rent concessions relating to lease payments due on or before 30 June 2022 in response to the continuing impact of the COVID - 19 pandemic. This aligns with the recommendation made in our previous [submission](#) in response to Exposure Draft ED/2020/2 *COVID-19-Related Rent Concessions (Proposed amendment to IFRS 16)*.

If you have any questions about our submission, please contact either Ram Subramanian (CPA Australia) at ram.subramanian@cpaaustralia.com.au or Amir Ghandar (CA ANZ) amir.ghandar@charteredaccountantsanz.com.

Your sincerely

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