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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1693/16 - 2011 පෙබරවාරි 15 වැනි අගනරුවාදා - 2011.02.15

No. 1693/16 - TUESDAY, FEBRUARY 15, 2011

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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”), the Institute has resolved the following amendment to Sri Lanka Accounting Standards 10 :-

“The provision contained in paragraphs 30 and 31 of SLAS 10 - Accounting Policies Changes in Accounting Estimates and Errors, will not be applicable for financial statements prepared in respect of financial periods commencing before 1st January, 2012.

However, these financial statements shall disclose the fact that a new set of financial reporting standards would apply for financial periods beginning on or after 1st January, 2012”.

By order of the Council,

ARUNA ALWIS,
Secretary.

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

15th February, 2011.

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