

**Report by the ASCG on the
52nd meeting of German GAAP Technical Committee
on 9th March 2021**

In the course of the legality review of **German Accounting Amendment Standard No. 11 (GAAS 11)**, the German Federal Ministry of Justice and Consumer Protection raised concerns regarding the new paragraph 27b and submitted a comment on the amended paragraph 14 of GAS 18 in the version of GAAS 11. The German GAAP Technical Committee decided to delete paragraph 27b, to retain the explanatory paragraph B6c - with clarifying amendments - and to make minor adjustments to paragraph 14.

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