



## Three new draft Q&As on the IFRS for SMEs posted

14 April 2011

The SME Implementation Group, responsible for assisting the IASB on matters related to the implementation of the IFRS for SMEs, published today for public comment three more questions and answer documents (Q&As) on the IFRS for SMEs.

The new Q&As cover the following topics:

- Captive insurance subsidiaries
- Interpretation of 'traded in a public market'
- Investment funds with only a few participants

To view the new Q&As [click here](#).

In February 2011, the SME Implementation Group issued its first Q&A on the issue 'Use of the IFRS for SMEs in parent's separate financial statements'. The comment period for this Q&A has now closed.

For more information about the IFRS for SMEs, [click here](#).

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