



**The Japanese Institute of
Certified Public Accountants**

4-4-1, Kudan-Minami, Chiyoda-ku, Tokyo 102-8264, Japan

Phone: 81-3-3515-1130 Fax: 81-3-5226-3356

E-mail: international@jicpa.or.jp

http://www.jicpa.or.jp/n_eng

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The Technical Director

International Public Sector Accounting Standards Board

545 Fifth Avenue, 14th Floor

New York, NY 10017 USA

**Comment on the Proposed Amendment to the Preface to International Public
Sector Accounting Standard, “Equal Authority of Paragraphs in IPSASs”**

Dear Sir:

The Japanese Institute of Certified Public Accountants (JICPA) is pleased to comment on the Proposed Amendment to the Preface to International Public Sector Accounting Standard, “Equal Authority of Paragraphs in IPSASs,” as follows:

“Specific Matters for Comment”

Question

The IPSASB would value comment on whether you agree with the proposed amendments to the Preface to clarify that the paragraphs in bold type and plain type in IPSASs have equal authority.

We agree with the proposal.

Sincerely,

Yoshihiro Wada

Executive Board Member

Chair of the Public Sector Committee

The Japanese Institute of Certified Public Accountants