

## PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 25. Februar 2021

# EFRAG Final Comment Letter on ED/2021/2 Covid-19-related rent concessions beyond 30 June 2021

**EFRAG agrees that there remains a need to provide relief for lessees given the ongoing challenges that lessees face in assessing whether lease modifications have occurred under the circumstances of covid-19.**



**Schlagwörter**

Coronavirus (COVID-19), Diskussionspapiere, IFRS 16

**Themen**

Capital Markets & Accounting Advisory - PRIME

**Verfasser**

EFRAG - European Financial Reporting Advisory Group