



### Comments

Reference is made to the IFAC Exposure Draft:

**“PROPOSED REVISIONS TO THE CODE PERTAINING TO THE OFFERING AND ACCEPTING OF INDUCEMENTS”** (September 2017).

The proposal addresses background to, and an explanation of, the proposed revisions to the extant Code regarding the offering and accepting of inducements by professional accountants in business (PAIBs) and professional accountants in public practice (PAPPs); and related conforming amendments to the independence provisions relating to gifts and hospitality.

The Vereniging van Registercontrollers (VRC) has reviewed the proposed revisions and provides its support without further comments.

**We are  
finance.**