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# Statement of Federal Financial Accounting Standards 30: Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts

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## Status

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<b>Issued</b>	August 15, 2005
<b>Effective Date</b>	For reporting periods beginning after September 30, 2008.
<b>Interpretations and Technical Releases</b>	Interpretation 6, <i>Accounting for Imputed Intra-departmental Costs</i> ; TR 8, <i>Clarification of Standards Relating to Inter Entity Costs</i>
<b>Affects</b>	<ul style="list-style-type: none"><li>• SFFAS 4</li></ul>
<b>Affected by</b>	<ul style="list-style-type: none"><li>• SFFAS 55, <i>Amending Inter-entity Cost Provisions</i>, rescinds SFFAS 30 in its entirety.</li></ul>

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## Summary

SFFAS 55 rescinds SFFAS 30 in its entirety.