

**NOTICE – ISSUANCE OF MASB APPROVED ACCOUNTING STANDARD**

Pursuant to subsection 7(1) of the Financial Reporting Act 1997 (Act 558) and regulation 3 of the Financial Reporting (Publication of Approved Accounting Standards) Regulations 1999, the Malaysian Accounting Standards Board (MASB) gives notice of issuance of the following MASB approved accounting standard for application in relation to financial statements which are required to be prepared or lodged under any law administered by the Securities Commission Malaysia, Bank Negara Malaysia or the Registrar of Companies.

**Malaysian Financial Reporting Standard (MFRS)**

- *Plan Amendment, Curtailment or Settlement (Amendments to MFRS 119 Employee Benefits)*

**Effective Date**

The above MASB approved accounting standard shall apply to financial statements of annual periods beginning on or after 1 January 2019. Earlier application is permitted.

**Availability of MASB Approved Accounting Standard**

Amendments to MFRS 119 is available at <http://www.masb.org.my> and printed copies are available free of charge at:

**Malaysian Accounting Standards Board**

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**By order of the Board**

**MOHAMED RASLAN ABDUL RAHMAN**

Chairman

Malaysian Accounting Standards Board

15 March 2018