

3 July 2015

Mr Hans Hoogervorst
Chairman
International Accounting Standards Board
30 Cannon Street
London, EC4M 6XH
United Kingdom

Dear Mr Hoogervorst

EXPOSURE DRAFT ED/2015/2 EFFECTIVE DATE OF IFRS 15 (PROPOSED AMENDMENTS TO IFRS 15)

The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the IASB Exposure Draft ED/2015/2 *Effective Date of IFRS 15* (Proposed amendments to IFRS 15).

We agree with the proposal to amend IFRS 15 so that entities would be required to apply IFRS 15 for annual reporting periods beginning on or after 1 January 2018, with earlier application of IFRS 15 to continue to be permitted.

We also agree that a deferral of effective date of IFRS 15 for anything longer than one year would not be beneficial for stakeholders given that IFRS 15 would bring substantial improvement to financial reporting.

If you need further clarification, please contact the undersigned at +603 2240 9200 or by email at beeleng@masb.org.my.

Thank you.

Yours sincerely,



TAN BEE LENG
Executive Director