

15 May 2019

Ms. Sue Lloyd  
Chair  
IFRS Interpretations Committee  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London E14 4HD  
United Kingdom

Dear Ms. Lloyd

### **Tentative Agenda Decisions**

The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the following Tentative Agenda Decisions:

- (1) Tentative Agenda Decision – Subsurface Rights (IFRS 16 *Leases*).
- (2) Tentative Agenda Decision – Effect of a Potential Discount on Plan Classification (IAS 19 *Employee Benefits*).
- (3) Tentative Agenda Decision – Holdings of Cryptocurrencies.

We agree with the Interpretations Committee's reasons set out in the respective Tentative Agenda Decisions for not adding these items onto its agenda.

If you need further clarification, please contact the undersigned by email at [beeleng@masb.org.my](mailto:beeleng@masb.org.my) or at +603 2273 3100.

Thank you.

Yours sincerely,



**TAN BEE LENG**  
*Executive Director*