

1 February 2019

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

Dear Ms. Lloyd

**IFRS Interpretations Committee Tentative Agenda Decisions**

The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the following Tentative Agenda Decisions published in IFRIC Update December 2018:

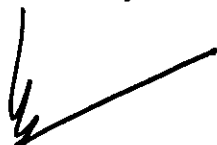
- (1) Credit enhancement in the measurement of expected credit losses (IFRS 9 *Financial Instruments*).
- (2) Curing of a credit-impaired financial asset (IFRS 9 *Financial Instruments*).
- (3) Physical settlement of contracts to buy or sell a non-financial item (IFRS 9 *Financial Instruments*).
- (4) Sale of output by a joint operator (IFRS 11 *Joint Arrangements*).
- (5) Customer's right to access the supplier's software hosted on the cloud (IAS 38 *Intangible Assets*).

We agree with the Committee's decision not to take these issues onto its agenda and we agree with the Tentative Agenda Decisions.

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*