



23 March 2023

To: **Members of the Hong Kong Institute of CPAs**  
**All other interested parties**

## INVITATION TO COMMENT ON IFRS INTERPRETATIONS COMMITTEE TENTATIVE AGENDA DECISIONS

*Comments to be received by 24 April 2023*

The IFRS Interpretations Committee (IC) works together with the International Accounting Standards Board to support the consistent application of IFRS Accounting Standards. They do so by, among other things, issuing narrow-scope amendments and IFRIC Interpretations, and publishing agenda decisions to address application questions.

If the IC decides that a standard-setting project should not be added to the work plan, it explains why in a tentative agenda decision, and requests comments within a period normally of 60 days. An agenda decision explains why a standard-setting project has not been added to the work plan and, in many cases, includes explanatory material. Agenda decisions cannot add or change requirements in IFRS Accounting Standards.

At its March meeting, the IC discussed the following matters and tentatively decided not to add a standard-setting project to the work plan.

- (1) [Guarantee over a Derivative Contract \(IFRS 9 Financial Instruments\)](#) – whether, in apply IFRS 9, an entity accounts for a guarantee over a derivative contract as a financial guarantee contract or a derivative;
- (2) [Premiums Receivable from an Intermediary \(IFRS 17 Insurance Contracts and IFRS 9 Financial Instruments\)](#) – how an entity that issues insurance contracts (insurer) applies the requirements in IFRS 17 and IFRS 9 to premiums receivable from an intermediary; and
- (3) [Homes and Home Loans Provided to Employees](#) – how an entity accounts for employee home ownership plans and employee home loans.

The Financial Reporting Standards Committee of the Hong Kong Institute of Certified Public Accountants is seeking comments on the above tentative agenda decisions by **24 April 2023** to allow your comments to be considered in developing its response. Comments should be supported by specific reasoning and should be submitted in written form.

Comments may be sent by mail, fax or e-mail to:

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Comments will be acknowledged and may be made available for public review unless otherwise requested by the respondent.