



COUNCIL ON CORPORATE  
DISCLOSURE & GOVERNANCE

4 August 2005

D16 Comment Letters  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
United Kingdom

(By email: [CommentLetters@iasb.org](mailto:CommentLetters@iasb.org))

Dear Sirs,

**IFRIC DRAFT INTERPRETATION D16 *SCOPE OF IFRS 2***

1. We are writing to provide our response to the IFRIC Draft Interpretation D16 *Scope of IFRS 2*.
2. The CCDG appreciates the efforts of the IFRIC in clarifying that transactions within the scope of IFRS 2 *Share-based Payment* include those in which the entity cannot specifically identify some or all of the goods or services received.
3. The CCDG is in overall agreement with the proposals in the draft interpretation.
4. Should you require any further clarification, please contact Mr Ramchand Jagtiani, Deputy Director, at the Institute of Certified Public Accountants of Singapore via email at [jagtiani@icpas.org.sg](mailto:jagtiani@icpas.org.sg). Thank you.

Yours sincerely,

Derek How  
Secretary, CCDG