



COUNCIL ON CORPORATE  
DISCLOSURE & GOVERNANCE

11 February 2005

D10 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 D10**  
***LIABILITIES ARISING FROM PARTICIPATING IN A SPECIFIC MARKET – WASTE ELECTRICAL AND ELECTRONIC EQUIPMENT***

1. We are writing to provide our response to the IFRIC Draft Interpretation D10: *Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment*.
2. From Singapore's perspective, as we do not foresee widespread application of the proposals contained in the draft interpretation, we have no comments on the draft interpretation. Notwithstanding this, the CCDG will consider adopting the interpretation when it is subsequently finalised by the IFRIC/IASB.
3. 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