

Wayne Upton  
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Dear Mr Upton

**Tentative Agenda Decision - IFRS 2 *Share-based Payment*: Timing of the recognition of intercompany charges**

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretation Committee's publication in the January 2013 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for clarification on the timing of recognition of a liability in relation to intragroup recharges made in respect of share-based payments.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda for the reasons set out in the tentative agenda decision. We believe that this and other issues arising from common control issues could better be addressed following a conceptual analysis as part of the IASB's research project on business combinations under common control.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely



Veronica Poole  
Global IFRS Leader  
Technical