

17 May 2023

Bruce Mackenzie  
Chair  
IFRS Interpretations Committee  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London, United Kingdom  
E14 4HD

Dear Mr Mackenzie

## **Tentative agenda decision – Premiums Receivable from an Intermediary (IFRS 17 and IFRS 9)**

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the March 2023 IFRIC Update of the tentative agenda decision (TAD) not to take onto the Committee's agenda the request about how an entity that issues insurance contracts (insurer) applies the requirements in IFRS 17 and IFRS 9 to premiums receivable from an intermediary.

We agree with the analysis provided in the TAD and the IFRS Interpretations Committee's decision not to add this item onto its agenda. However we would suggest that the penultimate sentence of the TAD, which states why the request was not added to Committee's agenda, should be more closely aligned with the criteria established in paragraph 5.16 of the IFRS Foundation *Due Process Handbook*.

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

Yours sincerely



**Veronica Poole**  
Global IFRS and Corporate Reporting Leader