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**International
Accounting Standards
Board**

This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.
These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

Board Meeting: Thursday 22 May 2008, London
Project: IAS 37 Short-term convergence amendments
Subject: Appendix to Agenda paper 6

Appendix A

Questions to the Board

In order to focus on the substance of the proposals, rather than the drafting the staff have re-worded their questions to the Board in this paper.

The table below sets out the location of the questions posed to the Board in the agenda paper as well as re-worded question.

Paragraph	Re-worded Question
18	Does the Board agree to add clarification to paragraph 7(b) that the term 'short period' refers to the period between the employee accepting the offer for voluntary termination and the actual termination?
26	Does the Board agree that distinction should be made between voluntary terminations that an entity has discretion to withdraw and voluntary terminations that an entity does not have discretion to withdraw?
31	Does the Board agree that communication of the termination to each of the individual employees affected is required for a present obligation to exist?
38	Does the Board agree to add clarification to the Basis for Conclusions that voluntary termination benefits do not relate to future services?