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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:**        **January 2009, London**

**Project:**                **Annual Improvements 2009**

**Subject:**                **Comment Analysis – Session overview (Agenda Paper 6)**

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1. The Board published its exposure draft of proposed *Improvements to IFRSs* (ED) on 7 August 2008. This was the second project under the annual improvements procedure and it proposed a total of 12 amendments to 8 IFRSs. The comment period ended on 7 November 2008 and the Board received 60 comment letters, nearly a third of which arrived during the month after the requested deadline (and with the final comment letter received on 15 December 2008). The Board aims to issue the final amendments in April 2009, with an effective date of 1 January 2010 (other than the amendment to IFRS 3 which will be applied to annual periods beginning on or after 1 July 2009).
2. This timetable allows three Board meetings (those in January, February and March) for the Board to redeliberate and decide on the revised recommendations. The agenda papers for this meeting are as follows:

<b>Agenda paper</b>	<b>Title</b>
6	Session overview
6A	Summary of preliminary comment analysis, deliberation objective and provisional project plan
6B	Respondents to the invitation to comment
6C	Comment analysis for 7 minor issues (covering 6 standards)
6D	Comment analysis for Classification of expenditures on unrecognized assets (IAS 7)