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Project	<b>Tentative Agenda Decisions published in March IFRIC Update</b>
Topic	<b>Cover note</b>

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## Redeliberation of tentative agenda decisions

1. In March 2009, the IFRIC tentatively decided not to add several issues to its agenda. These issues include (agenda paper reference listed):

<b>Agenda Paper</b>	<b>Relevant Standard</b>	<b>Issue</b>
<b>5A</b>	IAS 12 <i>Income Taxes</i>	Classification of tonnage taxes
<b>5B</b>	IAS 16 <i>Property, Plant and Equipment</i>	Disclosure of idle assets and construction in progress
<b>5C</b>	IAS 38 <i>Intangible Assets</i>	Accounting for sales costs
<b>5D</b>	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	Participation rights and calculation of the effective interest rate
<b>5E</b>	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	Classification of failed loan syndications
<b>5F</b>	IAS 41 <i>Agriculture</i>	Discount rate assumptions used in fair value calculations
<b>5G</b>	IFRIC 14 <i>IAS 19 The Limit on a Defined Benefit Asset, Minimum</i>	Voluntary prepaid contributions under a

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This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IFRIC.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IFRIC or the IASB. Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

Decisions made by the IFRIC are reported in *IFRIC Update*.

Interpretations are published only after the IFRIC and the Board have each completed their full due process, including appropriate public consultation and formal voting procedures. The approval of an Interpretation by the Board is reported in *IASB Update*.

**IASB Staff paper**

	<i>Funding Requirements and their Interaction</i>	minimum funding requirement
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2. See the referenced agenda paper for a detailed analysis of each issue.