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Project	<b>Emissions Trading Schemes</b>
Topic	<b>Research paper written by Nikolaus Starbatty</b>

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## Purpose

1. A former IASB Industry Fellow, Nikolaus Starbatty, will present to the Board a research paper on emissions trading schemes.
2. Our plan is to publish the Staff Research Paper sometime in the next three months (once we have a relatively clear publication space). We believe it will be a helpful resource for those interested in the joint project on emissions trading schemes.
3. Niko will be identified as the author and it will be clear that the research paper reflects his analysis and views, rather than those of the Board.
4. At this meeting we will not be asking the Board to make any decisions. Board members do not need to read the research paper in detail. We will be asking for more general feedback on the scope and general direction of the research paper.
5. The research paper provides a description of the mechanisms and types of emissions trading schemes. The research paper also provides an outline of other types of regulation that restrict access to resources and a brief description of the joint project on emissions trading schemes.
6. Given that the Emissions Trading Schemes project is at a preliminary stage, the staff think it is inappropriate to include in Chapter 3 of the research paper a detailed discussion of the potential accounting solutions or the tentative decisions of the boards (aside from the tentative decision on scope). We think it

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

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 IASB.

Comments made in relation to the application of IFRSs do not purport to be acceptable or unacceptable application of IFRSs - only the IFRIC or the IASB can make such a determination.

The tentative decisions made the IASB at its public meetings are reported in IASB Update. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.

## Staff paper

is more appropriate to refer readers to the relevant project pages on the boards' respective websites.

7. The objective is to provide the Board, and interested parties, with an analysis of emission trading schemes (and similar regulations).

### **Question 1 for the Board:**

Does the Board have any feedback on the general direction of the paper?