

Project

Effective DatesTopic

1. The staff will ask the Board for permission to publish a Request for Views in order to gather views from interested parties about the time and effort that will be involved in adapting to the several new IFRSs the IASB expects to issue next year and about when those IFRSs should become effective. The IASB will use that information to develop an implementation plan for those new IFRSs that helps interested parties to manage the pace and cost of change.
2. The staff recommends that the closing date for comments on the Request for Views be 31 January 2011.

This paper has been prepared by the technical staff of the IFRS Foundation 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 an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRS Interpretations Committee or the IASB can make such a determination.

The tentative decisions made by 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.