

## **IFRS INTERPRETATIONS COMMITTEE MEETING**

03-04 November 2011

Location

Date

IASB 30, Cannon Street London EC4M 6XH UK

## 03 November 2011

AGENDA

[21/10/2011]

Time	Agenda item	Ref No.	Agenda ref.	Presenter
10.00 -	Introduction		1	Wayne Upton (Chair)
10.15	Opening remarks			
	Administrative matters			
	Minutes of September 2011 meeting			
	Active Committee Projects		-	
10.15 –	IAS 37 Provisions, Contingent Liabilities and	IFRIC 6-1	2	Patrick Le Flao
12.00	Contingent Assets and IFRIC 6 Liabilities		2A	
	arising from Participating in a Specific		2B	
	Market—Waste Electrical and Electronic			
	Equipment			
	Use of IFRIC 6 by analogy			
12.00 -	IAS 32 Financial Instruments: Presentation	IAS 27-11	3	Liz Figgie
12.30	Put options written over non-controlling			
	interests			
12.30 -	Review of Tentative Agenda Decisions			
13.15	published in September IFRIC Update			
	IAS 12 Income Taxes			
	Clarification of circumstances in which	IAS 12-10	4A	Thomas Harzheim
	presumption of manner of recovery of			
	investment property can be rebutted			
	Recognition of deferred tax for single	IAS 12-11	4B	Thomas Harzheim
	assets in a corporate entity			
13.15 – 14.00	Lunch			

The IASB is the independent standard-setting body of the IFRS Foundation, a not-for-profit corporation promoting the adoption of IFRSs. IASB premises | 30 Cannon Street, London EC4M 6XH UK | Tel: +44 (0)20 7246 6410 | Fax: +44 (0)20 7246 6411 | info@ifrs.org | www.ifrs.org

## 03 November 2011 (continued)

Time	Ag	genda item	Ref No.	Agenda ref.	Presenter				
14.00 -	Iter	Items for continuing consideration							
15.45		RIC 15 Agreements for the Construction of eal Estate	IFRIC 15-	5A 5B	April Pitman				
	٠	Clarification of continuous transfer							
15.45 –	IFRS 3 Business Combinations								
16.30	٠	Definition of a business	IFRS 3-10	6	Thomas Harzheim				
16.30 – 16.45	Bre	eak							
16.45 -	IA	S 7 Statement of Cash Flows							
17.30	٠	Classification of cash payments for	IAS 7-5	7	Denise Gomez				
		deferred and contingent consideration			Leonardo Piombino				
17.30 -	Administrative Session Michael Stewart								
18.00	٠	IOSCO Update							
Closed	•	EU Update							
	٠	National and other developments							
	٠	IFRIC Update							

Dinner: 18.30hrs: Lutyens Restaurant, 85 Fleet Street, EC4Y 1AE

## 04 November 2011

09.00 -       Items for continuing consideration         10.15       IFRS 11 Joint Arrangements       IFRS 11-1       8       Thomas Harzheim         •       Acquisition of interest in joint operation       9       Denise Gomez         10.15 -       IAS 28 Investments in Associates       IAS 28-7       9       Denise Gomez         10.45 -       Share of other changes in equity       9       Denise Gomez       10.45         10.45 -       Break       11.00       11.00       New items for initial consideration       11.00         11.00 -       New items for initial consideration       12.30       IFRIC 12 Service Concession Arrangements       6         •       Payments to operate       IFRIC 12-4       10       Gary Berchowitz         •       Classification of cash flows for construction       IFRIC 12-5       11         12.30 -       Lunch       13.15 -       New items for initial consideration (cont.)         14.00       IAS 38 Intangible Assets       0       Clarification on the application of amortisation method         14.00 -       IAS 19 Employee Benefits       14.45       Classification of payments to encourage IAS 19-17       12       Manuel Kapsis         14.45 -       IAS 33 Earnings per Share       15.15       Non-cumulative pref dividends – EPS <td< th=""><th>Time</th><th>Agenda item</th><th>Ref No.</th><th>Agenda ref.</th><th>Presenter</th></td<>	Time	Agenda item	Ref No.	Agenda ref.	Presenter	
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15.30 • Committee work in progress 15 Michael Stewart	15.30	Committee work in progress		15	Michael Stewart	
15.30 - Review of efficiency and effectiveness of Tom Seidenstein	15.30 -	Review of efficiency and effectiveness of			Tom Seidenstein	
17.00 Interpretations Committee Michael Stewart	17.00	Interpretations Committee			Michael Stewart	
Closed	Closed					