

STAFF PAPER

January 2012

IASB Meeting

Project	Matters to report to the Board from the IFRS Interpretations Committee		
Paper topic	Cover note		
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Introduction

1. The purpose of the January 2012 meeting is to inform the Board about the issues that the IFRS Interpretations Committee (the Committee) has discussed in previous sessions.
2. The Committee has decided not to take the following issue onto its agenda and decided to recommend to the Board that it should be considered in the context of a broader project:
 - Agenda paper 7A: IFRS 3 *Business Combinations* — identification of the acquirer and common control transactions.
3. The Committee has proposed that the following issue not be included in the annual improvements project (2010 –2012 cycle):
 - Agenda paper 7B: IAS 7 *Statement of Cash Flows* — classification of cash payments for deferred and contingent considerations.
4. The Committee has proposed the following issue for inclusion in the annual improvements project (2011 –2013 cycle):
 - Agenda paper 7C: IAS 7 *Statement of Cash Flows* — classification of cash flows for construction or upgrade services in a service concession arrangement.