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**Date** 10 | July | 2012
 

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**Location** IASB  
30, Cannon Street  
London EC4M 6XH  
UK
 

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# AGENDA

[02 July 2012]

## 10 July 2012

Time	Agenda item	Agenda ref.
10.00-	<b>Introduction</b>	1
10.15	<ul style="list-style-type: none"> <li>• Opening remarks</li> <li>• Administrative matters</li> <li>• Minutes of May 2012 meeting</li> </ul>	
<b>Items for continuing consideration</b>		
10.15- 11.00	IAS 27 <i>Consolidated and Separate Financial Statements</i> and SIC 13 <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i> <ul style="list-style-type: none"> <li>• Accounting for the loss of control of a group of assets or a subsidiary between an investor and its associate or joint venture</li> </ul>	2
11.00-	IAS 7 <i>Statement of Cash Flows</i>	
12.00	<ul style="list-style-type: none"> <li>• Examples illustrating the classification of cash flows</li> </ul>	3
12.00- 12.30	IAS 18 <i>Revenue</i> , IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> , and IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> <li>• Regulatory assets and liabilities</li> </ul>	8
12.30- 13.30	Lunch	
<b>Items for continuing consideration</b>		
13.30- 13.45	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> <li>• Continuing employment</li> </ul>	7

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# AGENDA

[02 July 2012]

## 10 July 2012 (continued)

Time	Agenda item	Agenda ref.
<b>Review of Tentative Agenda Decisions published in March IFRIC Update</b>		
13.45-	IAS 1 <i>Presentation of Financial Statements</i> and IAS 12 <i>Income Taxes</i>	
14.15	<ul style="list-style-type: none"> <li>• Presentation of payments of non-income taxes</li> <li>• Accounting for market value uplifts on assets that are to be introduced by a new tax regime</li> </ul>	5A 5B
<b>New Items for initial consideration</b>		
14.15-	IAS 19 <i>Employee Benefits</i>	
14.45	<ul style="list-style-type: none"> <li>• Accounting for contribution based promises</li> </ul>	11
14.45-	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	
15.15	<ul style="list-style-type: none"> <li>• Determining the effective interest rate of restructured Greek Government bonds</li> </ul>	6
15.15-	Break	
15.30-	<ul style="list-style-type: none"> <li>• Review of issues previously referred to the IASB</li> </ul>	9
16.00-	<b>Administrative Session</b>	
16.15	<ul style="list-style-type: none"> <li>• Committee work in progress</li> </ul>	10

- Agenda Paper 4 will not be used at this meeting