

STAFF PAPER

22 – 26 April 2013

REG IASB Meeting

Project	Hedge Accounting (IFRS 9)		
Paper topic	Cover note		
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1. The following papers will be discussed at the April 2013 IASB meeting:
 - (a) Agenda Paper 13A—Scope and interaction with macro hedging activities.
 - (b) Agenda Paper 13B—Due process summary.
 - (c) Agenda Paper 13C—Consideration of re-exposure criteria and permission to draft.

Next steps

2. If the Board makes the decisions asked for in the staff papers, this meeting should enable the staff to proceed to balloting the Ballot Draft of the new IFRS 9 *Financial Instruments*, incorporating the final version of Chapter 6 *Hedge Accounting*.