

STAFF PAPER

17–21 February 2014

IASB Meeting

Project	Narrow-scope amendments to IFRS 2 <i>Share-based Payment</i>		
Paper topic	Cover note		
CONTACT(S)	Kenichi Yoshimura	kyoshimura@ifrs.org	+44 (0)20 7246 6905
	Denise Durant	ddurant@ifrs.org	+44 (0)20 7246 6469

This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

Introduction

1. The IFRS Interpretations Committee (the Interpretations Committee) has recommended the IASB to expose together a collection of four proposed amendments to IFRS 2 in an Exposure Draft (“Clarifications of Classification and Measurement of Share-based payment transactions”). These proposed amendments were tentatively approved by the Interpretations Committee at previous meetings.
2. The agenda papers containing the proposed amendments to IFRS 2 are shown below:
 - (a) Agenda Paper 12C: Narrow-scope amendments IFRS 2 *Share-based Payment*—Accounting for cash-settled share-based payment transactions that include a performance condition
 - (b) Agenda Paper 12D: Narrow-scope amendments IFRS 2 *Share-based Payment*—Share based payments in which the manner of settlement is contingent on future events
 - (c) Agenda Paper 12E: Narrow-scope amendments IFRS 2 *Share-based Payment*—Share-based payments settled net of tax withholdings
 - (d) Agenda Paper 12F: Narrow-scope amendments IFRS 2 *Share-based Payment*—Modification of a share-based payment transaction from cash settled to equity-settled

- (e) Agenda Paper 12G: Narrow-scope amendments IFRS 2 *Share-based Payment*—Draft Proposed Amendments