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**Date** 16 & 17 September | 2014
 

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# AGENDA

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

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## Tuesday 16 September

Time	Agenda item	Agenda ref.	
13.00-	• Introduction	1	
13.05	• Minutes of July meeting		
<b>Items for Continuing Consideration</b>			
13.05-	IFRS 11 – <i>Joint Arrangements</i>	2	
13.50			
	• Summary of discussion		
13.50-	IFRS 5 – <i>Non-Current Assets Held for Sale and Discontinued Operations</i>	3	
14.35			
			• Cover note
			• Summary of the issues
			• Other IFRS 5 issues that the IASB had previously considered but not addressed
			• Feedback from former IASB staff and members
			• Further analysis using complex fact patterns
			• Consideration of next steps
		3A	
		3B	
		3C	
		3D	
		3E	
14.35-	IAS 12 – <i>Income Taxes</i>	4	
15.20			
	• Measurement of income tax on uncertain tax positions		
15.20-	<b>Break</b>		
15.35			
15.35-	IFRIC 14 – IAS 19 - <i>The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	5	
16.15			
	• Availability of refunds from a defined benefit plan managed by an independent trust		

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Time	Agenda Item	Agenda no.
16.15- 16.45	Conceptual Framework <ul style="list-style-type: none"><li>Transition requirements for the revised Conceptual Frameworks</li></ul>	6
16.45- 17.05	<b>Administrative Session</b> <ul style="list-style-type: none"><li>Interpretations Committee work in progress</li><li>Review of Interpretations Committee Activities</li></ul>	7 7A

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Agenda paper 8 will not be used at this meeting

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# AGENDA

## Wednesday 17 September

Time	Agenda item	Agenda ref.
<b>New Issues</b>		
09.00-09.30	IFRIC 21 – <i>Levies</i>	
	<ul style="list-style-type: none"> <li>Levy on PPE of service provider</li> <li>Appendix</li> </ul>	9 9A
09.30-10.10	IAS 28 - <i>Investments in Associates and Joint Ventures</i>	
	<ul style="list-style-type: none"> <li>Assessment of fund manager's significant influence over funds</li> </ul>	10
10.10-10.55	IFRS 12 – <i>Disclosure of Interests in Other Entities</i>	
	<ul style="list-style-type: none"> <li>Disclosures for a subsidiary with a material non-controlling interest and for a material joint venture or associate</li> </ul>	11
10.55-11.15	IAS 39 – <i>Financial Instruments: Recognition and Measurement</i>	
	<ul style="list-style-type: none"> <li>Accounting for embedded foreign currency derivatives in host contracts</li> </ul>	12
11.15-11.45	IFRS 13 – <i>Fair Value Measurement</i>	
	<ul style="list-style-type: none"> <li>The Fair Value Hierarchy- Using quoted prices provided by third parties</li> </ul>	13