

## STAFF PAPER

September 2015

## IASB Meeting

Project	Disclosure Initiative		
Paper topic	Amendments to IAS 7: Cover Paper		
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This paper has been prepared 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*.

1. As part of its September 2015 discussions on the Disclosure Initiative the IASB will be asked to consider two papers relating to amendments to IAS 7 *Statement of Cash Flows*:

- (a) **Agenda Paper 11D Amendments to IAS 7— Reconciliation of liabilities arising from financing activities**

The objective of this paper is for the IASB to conclude its discussions on whether the proposed amendments to IAS 7 should include a reconciliation of liabilities arising from financing activities.

- (b) **Agenda Paper 11E Amendments to IAS 7— Cash restrictions (disincentives)**

The objective of this paper is for the IASB to conclude its discussions on whether the proposed amendments to IAS 7 should include amendments to require disclosures about the restrictions that affect the decisions of an entity to use cash and cash equivalent balances, including tax liabilities that would arise on the repatriation of foreign cash and cash equivalent balances.