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**Date** 8-9 | September | 2015
 

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

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# AGENDA

Draft 02/09/2015

## Tuesday 8 September

Time	Agenda item	Agenda ref.
10.00-10.05	<ul style="list-style-type: none"> <li>Opening remarks</li> <li>Administrative matters</li> <li>Minutes of July meeting</li> </ul>	1
<b>Items for continuing consideration</b>		
10.05-10.50	IFRS 5 – <i>Non-current assets held for sale and discontinued operations</i>	
	<ul style="list-style-type: none"> <li>Cover paper</li> <li>Issue 1 - Report back to the IASB discussion and decisions on IFRS 5 issues</li> <li>Issue 2 - To what extent can an impairment loss be allocated to non-current assets within a disposal group</li> <li>Issue 3 - Presentation of intragroup transactions between continuing and discontinued operations</li> <li>Issue 4 - Proposal to publish a tentative agenda decision on various IFRS 5 related issues</li> </ul>	2 2A 2B 2C 2D
10.50-11.05	Break	
11.05-12.05	IAS 16 – <i>Accounting for proceeds and costs of testing of PPE.</i> <ul style="list-style-type: none"> <li>Accounting for proceeds and cost of testing PPE: should net proceeds reduce cost of asset?</li> <li>Draft Interpretation—Accounting for proceeds and cost of testing PPE</li> </ul>	3 3A
12.05-12.50	IAS 32 – <i>Classification of liability for schemes similar to prepaid cards issued by a Bank</i>	4

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12.50- 13.50	Lunch	
13.50-	IAS 16 - <i>Property, Plant and Equipment</i> , IAS 38	
14.50	<i>Intangible Assets and IFRIC 12 Service Concession Arrangements:</i>	
	<ul style="list-style-type: none"> <li>• Variable payments for asset purchases and payments made by an operator to a grantor in a service concession arrangement—Cover memo and possible alternatives 6</li> <li>• Variable payments for the purchases of property, plant and equipment and intangible assets 6A</li> <li>• Payments made by an operator to a grantor 6B</li> <li>• Variable payments for asset purchases and payments made by an operator to a grantor in a service concession arrangement—Simplified Examples 6C</li> </ul>	
14.50	IFRS 11 – <i>Joint Arrangements</i>	
15.50	<ul style="list-style-type: none"> <li>• Remeasurement of previously held interests 5</li> <li>• Remeasurement of previously held interests—Acquisition of control over a joint operation 5A</li> <li>• Remeasurement of previously held interests—Loss of control transaction 5B</li> <li>• Remeasurement of previously held interests – Change of interests' transaction resulting in an acquisition of joint control 5C</li> </ul>	
15.50- 16.05	Break	
16.05-	<b>2015 Agenda Consultation</b>	8
16.50	<ul style="list-style-type: none"> <li>• <i>Response to the IASB's Request for Views</i></li> </ul>	
16.50-	<b>Administrative Session</b>	11
17.00	<ul style="list-style-type: none"> <li>• Work in progress</li> </ul>	

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## Wednesday 9 September

Time	Agenda Item	Agenda ref.
<b>New issues for initial discussion</b>		
09.00-09.45	IAS 39 <i>Financial Instruments: Recognition and Measurement:</i> <ul style="list-style-type: none"><li>Separation of an embedded floor from a floating rate host contract in a negative interest rate environment</li></ul>	9
09.45-10.25	IFRS 9 <i>Financial Instruments</i> and IAS 28 <i>Investments in Associates and Joint Ventures:</i> <ul style="list-style-type: none"><li>Impairment of long-term interests</li></ul>	10
10.25-11.10	IFRS 9 Financial instruments: <ul style="list-style-type: none"><li>Transition for hedge accounting Agenda Paper 11 Administration Session: Work in progress</li></ul>	7