
Date 12 | January | 2016

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 04/01/2016

Tuesday 12 January

Time	Agenda Item	Agenda ref.
12.00-12.05	<ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of November meeting 	1
Agenda Decisions to Finalise		
12.05-12.20	IAS 39 (IFRS 9) - <i>Embedded derivatives in negative interest rate environment</i>	3
12.20-12.35	IFRS 9 - <i>Transition issues relating to hedging</i>	
	<ul style="list-style-type: none"> When a component of a non-financial asset is being designated as a hedged item, can the hedging relationship be treated as a continuing relationship under IFRS 9? If not, can it continue with its original designation of the entire non-financial item as a hedged item under IFRS 9? 	4
12.35-12.50	IAS 32 - <i>Classification of liability for prepaid cards in the issuer's financial statements</i>	5
12.50-13.05	IFRS 11 - <i>Remeasurement of previously held interests</i>	
	<ul style="list-style-type: none"> Obtaining control/ joint control in a joint operation that does not meet the definition of a business 	6
13.05-13.50	IFRS 5 – <i>Non-current assets held for sale and discontinued operations</i>	
	<ul style="list-style-type: none"> Cover paper To what extent can an impairment loss be allocated to non-current assets within a disposal group Presentation of intragroup transactions between continuing and discontinued operations Other various IFRS 5 related issues 	7
13.50-14.05	Break	
14.05-14.25	IAS 12 - <i>Recognition of deferred taxes</i>	
	<ul style="list-style-type: none"> For the effect of exchange rate changes on the tax basis of non-current assets through profit or loss 	2

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Items for continuing consideration

14.25-	IFRIC 12 - <i>Payments made by an operator to a grantor in a</i>	
14.45	<i>service concession arrangement</i>	9
14.45-	Administrative Session	
14.50	• Work in progress	10

Agenda Paper 8 will not be used at this meeting