

---

**Date** 6 & 7 September 2016
 

---

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

---

# AGENDA

Final 31/08/2016

## Tuesday 6 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>Deliberation of comments received</b>		
10.05-11.35	Draft Interpretation IAS 12 – <i>Income Taxes</i> <ul style="list-style-type: none"> <li>Uncertainty over income tax treatments</li> </ul>	2
11.35-11.50	Break	
<b>Deliberation of comments received (cont)</b>		
11.50-12.50	Proposed Narrow Scope Amendments to IFRIC 14 <ul style="list-style-type: none"> <li>Availability of a refund from a defined benefit plan</li> </ul>	3 3A
12.50-13.50	Lunch	
<b>Deliberations of comments received (cont)</b>		
13.50-14.50	Proposed Narrow Scope Amendments to IAS 19 - <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>Remeasurement on a plan amendment, curtailment or settlement</li> </ul>	3B
14.50-15.10	Proposed Narrow Scope Amendments to IFRIC 14 & IAS 19 <ul style="list-style-type: none"> <li>Transition and effective date</li> </ul>	3C
15.10-15.25	Break	

---

Date 6 & 7 September 2016

---

Location IASB Offices  
30 Cannon Street  
London  
EC4M 6XH

# AGENDA

Final 31/08/2016

Time	Agenda Item	Agenda ref.
	<b>New issues</b>	
15.25- 16.05	IAS 12 – <i>Income Taxes</i> <ul style="list-style-type: none"><li>• Recognition of deferred taxes in asset acquisitions</li></ul>	6
	<b>Items for continuing consideration</b>	
16.05- 16.35	IAS 16 – <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"><li>• Proceeds and costs of testing PPE</li></ul>	5
16.35- 17.00	<b>Administrative session</b> <ul style="list-style-type: none"><li>• Update on the Agenda Consultation for the Interpretations Committee</li></ul>	10
17.00- 17.10	<b>Administrative session</b> <ul style="list-style-type: none"><li>• Work in progress</li></ul>	11

---

**Date** 6 & 7 September 2016
 

---

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

---

# AGENDA

Final 31/08/2016

## Wednesday 7 September

Time	Agenda Item	Agenda ref.
<b>Items for continuing consideration (cont)</b>		
09.30- 10.15	IFRS 9 – <i>Financial Instruments</i> and IAS 28 – <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> <li>Measurement of long-term interests in associates and joint ventures</li> </ul>	4
10.15- 10.35	<b>Agenda decisions to finalise</b> IFRIC 12 – <i>Service Concession Arrangements</i> <ul style="list-style-type: none"> <li>Service concession arrangements in which the infrastructure is leased</li> </ul>	7
10.35- 10.50	Break	
<b>New issues (cont)</b>		
10.50- 11.35	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none"> <li>Modification or exchange of financial liabilities that do not result in derecognition</li> </ul>	8
<b>Agenda decisions to finalise (cont)</b>		
11.35- 12.05	IFRS 9 – <i>Financial Instruments</i> and IAS 39 – <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> <li>Fees and costs included in the 10 per cent test for derecognition of financial liabilities</li> </ul>	9