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**Date** 12 June 2018
 

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

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# AGENDA

Final 31/05/2018

**Tuesday 12 June**

Time	Agenda Item	Agenda ref.
09.10-09.10	Administrative matters	1
	<b>Items for continuing consideration</b>	
09.10-10.10	IAS 21 – <i>The Effects of Changes in Foreign Exchanges Rates</i>	2
	<ul style="list-style-type: none"> <li>• Extreme long-term lack of exchangeability</li> </ul>	
	<b>New issues</b>	
10.10-11.30	IAS 23 – <i>Borrowing Costs</i>	3A, 3B
	<ul style="list-style-type: none"> <li>• Expenditures on a qualifying asset</li> <li>• Borrowing costs on land</li> </ul>	
11.30–11.45	Break	
	<b>Agenda decisions to finalise</b>	
11.45-12.00	IAS 7 – <i>Statement of Cash Flows</i>	4
	<ul style="list-style-type: none"> <li>• Classification of short-term loans and credit facilities</li> </ul>	
	<b>Items for continuing consideration (cont)</b>	
12.00-13.10	IAS 12 – <i>Income Taxes</i>	5
	<ul style="list-style-type: none"> <li>• Deferred tax – tax base of assets and liabilities</li> </ul>	
13.10-14.10	Lunch	
	<b>Items for continuing consideration (cont)</b>	
14.10-14.40	IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i>	6
	<ul style="list-style-type: none"> <li>• Costs considered in assessing whether a contract is onerous</li> </ul>	

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Final 31/05/2018

Time	Agenda Item	Agenda ref.
<b>Advice from the committee</b>		
14.40-15.50	IAS 16 – <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"><li>• Proceeds before intended use</li></ul>	7
<b>Administrative session</b>		
15.50-15.55	Work in progress	8