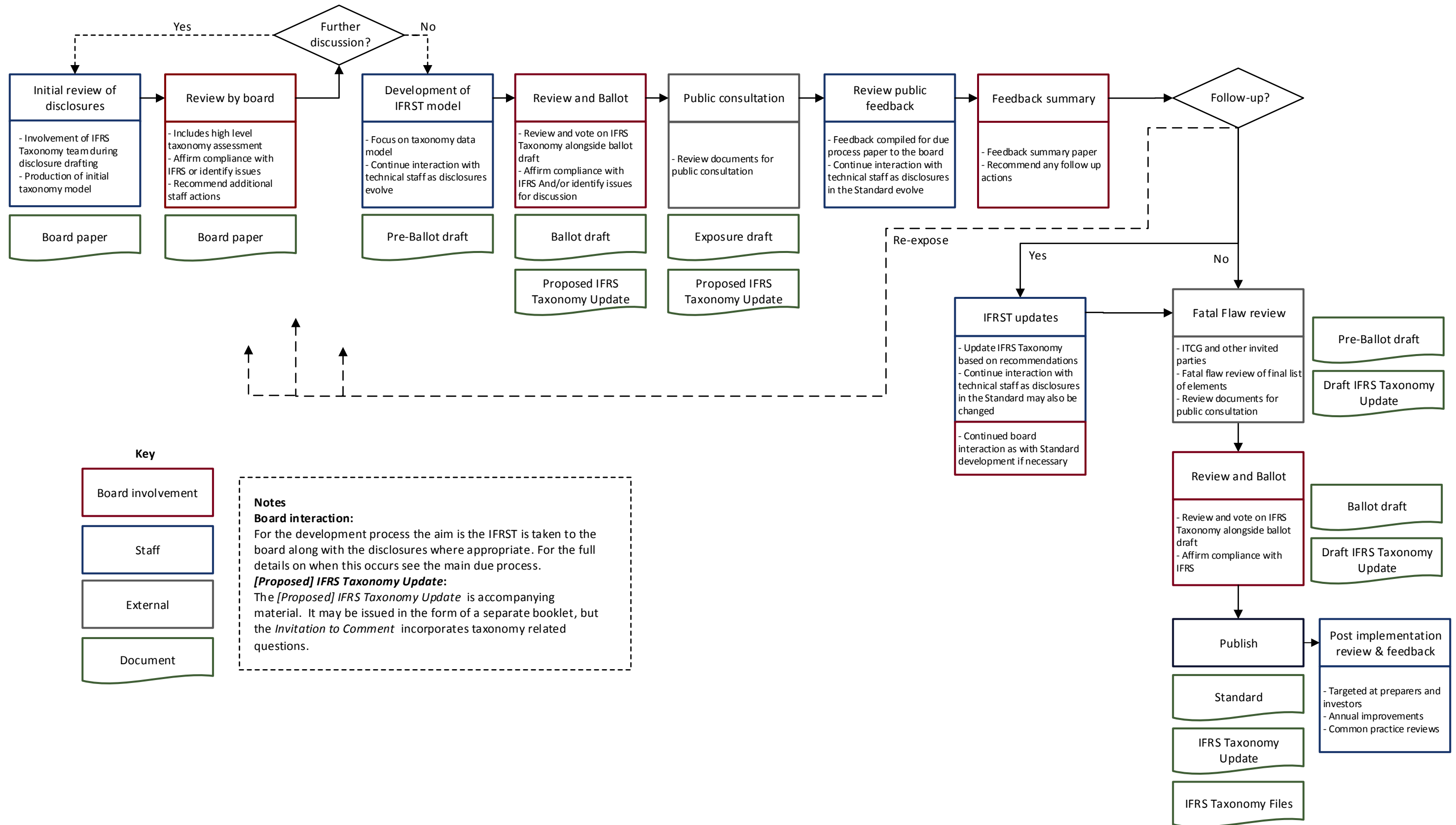


This paper has been prepared for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB Update.



Key

- Board involvement
- Staff
- External
- Document

**Notes**  
**Board interaction:**  
 For the development process the aim is the IFRST is taken to the board along with the disclosures where appropriate. For the full details on when this occurs see the main due process.  
**[Proposed] IFRS Taxonomy Update:**  
 The [Proposed] IFRS Taxonomy Update is accompanying material. It may be issued in the form of a separate booklet, but the Invitation to Comment incorporates taxonomy related questions.