
Date 8 November 2016

Location IASB Offices
30 Cannon Street
London
EC4M 6XH

AGENDA

Final 31/10/2016

Tuesday 8 November

Time	Agenda Item	Agenda ref.
09.15- 09.45	September IFRIC Update	1
	Items for continuing consideration	
	IFRS 9 - <i>Financial Instruments</i> and IAS 39 - <i>Financial Instruments: Recognition and Measurement</i>	2
	<ul style="list-style-type: none"> Fees and costs included in the 10 per cent test for derecognition of financial liabilities 	
	Agenda decisions to finalise	
09.45- 10.05	IAS 12 – <i>Income Taxes</i>	
	<ul style="list-style-type: none"> Expected manner of recovery of intangible assets with indefinite useful lives 	3
	Deliberations of comments received	
10.05- 10.25	Draft Interpretation IAS 12 – <i>Income Taxes</i>	
	<ul style="list-style-type: none"> Uncertainty over Income Tax Treatments 	4
	New Issues	
10.25- 11.10	IFRS 10 – <i>Consolidated Financial Statements</i>	
	<ul style="list-style-type: none"> Investment entity consolidation 	5
11.10- 11.25	Break	

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New Issues (cont)		
11.25- 12.25	IFRS 9 - <i>Financial Instruments</i> <ul style="list-style-type: none"> Modification/ exchange gains/ losses of financial liabilities that do not result in derecognition 	6
12.25- 13.10	IFRS 9 - <i>Financial Instruments</i> <ul style="list-style-type: none"> Impact of symmetric 'make whole' and fair value prepayment options on assessment of the 'solely payments of principal and interest on the principal amount outstanding' (SPPI) condition 	7
13.10- 14.10	Lunch	
New issues (cont)		
14.10- 14.40	<i>IFRS 5 – Non-current Assets Held for Sale and Discontinued Operations, IFRS 9 Financial Instruments and IAS 39 Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Application of IFRS 9/ IAS 39 relating to transactions of a subsidiary when the subsidiary is held for sale (including application of the business model assessment requirements in IFRS 9) 	8
Agenda decisions to finalise (cont)		
14.40- 15.10	IAS 32 - <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Written put option over NCI 	9
New issues (cont)		
15.10- 15.55	Commodity Loans	10
15.55- 16.10	Break	

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	Issues on hold	
16.10- 16.40	IAS 28 - <i>Investments in Associates and Joint Ventures</i>	11
	<ul style="list-style-type: none"> Assessment of significant influence: Fund manager acting as an agent and holding own investments in the fund 	
	Post Implementation Reviews	
16.40- 17.25	Post implementation review: IFRS 13 – <i>Fair Value Measurement</i>	12
	Administrative session	
17.25- 17.35	<ul style="list-style-type: none"> Work in progress 	13