IFRS INTERPRETATIONS COMMITTEE MEETING

Date	10 │ July │ 2012

Location	**IASB** **30, Cannon Street** **London EC4M 6XH** **UK**

AGENDA

[02 July 2012]

10 July 2012

Time	Agenda item	Agenda ref.
10.00-10.15	**Introduction** • Opening remarks • Administrative matters • Minutes of May 2012 meeting	1
	Items for continuing consideration	
10.15-11.00	IAS 27 *Consolidated and Separate Financial Statements* and SIC 13 *Jointly Controlled Entities—Non-Monetary Contributions by Venturers* • Accounting for the loss of control of a group of assets or a subsidiary between an investor and its associate or joint venture	2
11.00-12.00	IAS 7 *Statement of Cash Flows* • Examples illustrating the classification of cash flows	3
12.00-12.30	IAS 18 *Revenue*, IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*, and IAS 39 *Financial Instruments: Recognition and Measurement* • Regulatory assets and liabilities	8
12.30-13.30	Lunch	
	Items for continuing consideration	
13.30-13.45	IFRS 3 *Business Combinations* • Continuing employment	7

AGENDA

[02 July 2012]

**IFRS INTERPRETATIONS
COMMITTEE MEETING**

Date	10 │ July │ 2012
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30, Cannon Street
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10 July 2012 (continued)

Time	Agenda item	Agenda ref.
	Review of Tentative Agenda Decisions published in March IFRIC Update	
13.45-14.15	IAS 1 *Presentation of Financial Statements* and IAS 12 *Income Taxes* • Presentation of payments of non-income taxes • Accounting for market value uplifts on assets that are to be introduced by a new tax regime	5A 5B
	New Items for initial consideration	
14.15-14.45	IAS *19 Employee Benefits* • Accounting for contribution based promises	 11
14.45-15.15	IAS 39 *Financial Instruments: Recognition and Measurement* • Determining the effective interest rate of restructured Greek Government bonds	 6
15.15-15.30	Break	
15.30-16.00	• Review of issues previously referred to the IASB	9
16.00-16.15	**Administrative Session** • Committee work in progres	 10

• Agenda Paper 4 will not be used at this meeting