



Australian Government
Australian Accounting Standards Board

Memorandum

To:	AASB members	Date:	18 August 2015
From:	Kala Kandiah and Shaun Steenkamp	Agenda Item:	16.1
Subject:	ED 266 <i>Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan</i> (proposed amendments to AASB 119 and Interpretation 14)	Project Priority	High
Project Status:	Initial deliberations	Decision-Making:	High

Action for this meeting

To make key decisions in relation to:

- 1 the issues to raise in the submission to the IASB on Exposure Draft ED/2015/5 *Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan* (proposed amendments to IAS 19 and IFRIC 14); and
- 2 the process for finalising the submission to the IASB.

Link to project summary

http://www.aasb.gov.au/admin/file/content102/c3/IAS19_Remeasurement_plan_amendment_curtailment_IFRIC14_summary.pdf

Attachments

Agenda Paper 16.2 – Draft submission to the IASB on ED/2015/5.

Agenda Paper 16.3 – IASB Exposure Draft ED/2015/5.

Next steps

ED 266 is open for comment until 21 September 2015 and is due for submission to the IASB on 19 October 2015. The next AASB Board meeting is scheduled for 21-22 October and therefore Staff recommend that the Board's submission be finalised through the Chair.

Questions to Board members:

- Q1 Does the Board have any addition issues it wishes to raise in its submission to the IASB?
- Q2 Does the Board agree with the Staff recommendation for the process to finalise its submission?