

AGENDA ITEM B5

TOPIC:	INCOME TAX
PRESENTER:	CLIVE BRODIE
RECOMMENDATION(S):	CONSIDER COMMENTS ON IASB EXPOSURE DRAFT TO AMEND IAS 12

Agenda Papers supporting this item:

- B5.1 Consider memo from Clive Brodie: Comments on IASB Exposure Draft ED/2010/11 *Deferred Tax Liabilities: Recovery of Underlying Assets* (Proposed amendments to IAS 12)
- B5.2 Consider draft comment letter on IASB Exposure Draft
- B5.3 Note FRSB memo to IASB staff: Request for comment on pre-ballot draft to amend IAS 12
- B5.4 Note AASB memo to IASB staff regarding pre-ballot draft to amend IAS 12
- B5.5 Note Fletcher Building's comment letter to the IASB – 6 September 2010
- B5.6 Note New Zealand Request for Comment on Exposure Draft ED/2010/11
- B5.7 Note IASB Exposure Draft ED/2010/11 *Deferred Tax Liabilities: Recovery of Underlying Assets* (proposed amendments to IAS 12)