



To:	AASB Members	Date:	18 August 2010
From:	Mischa Ginns	Agenda Item:	9.1
Subject:	Interpretations update	File:	

Background

The last IFRS Interpretations Committee meeting took place on 8 and 9 July 2010 and the next meeting will be held on the 2-3 September 2010. The agenda items for the September 2010 meeting have not yet been finalised, however the following issues are likely to be discussed:

- accounting for production stripping costs;
- vesting and non-vesting conditions;
- put options written over non-controlling interests;
- IAS 19 – accounting for statutory employee profit sharing arrangements;
- IAS 36 – accounting for goodwill impairment testing when non-controlling interests are recognised; and
- all IFRS – encouraged versus required disclosures.

The summary of the issues discussed and the expected future direction of the current agenda items is provided in Agenda Paper 9.2, *Interpretation Issues in Progress*.

Attachments

Agenda Paper 9.2	Interpretation issues in progress – (updated 18 August 2010)
Agenda Paper 9.3	July 2010 <i>IFRIC Update</i>