

**Analysis of Disclosure Requirements  
Relating to Tier 2 Supplement to AASB  
Exposure Draft ED 204 *Deferred Tax:  
Recovery of Underlying Assets (proposed  
amendments to AASB 112)***

## Analysis of Disclosure Requirements

Disclosures Proposed in AASB ED 204	Disclosure Requirements in <i>IFRS for SMEs</i> , Section 29	Comments
<p><b>81</b> The following shall also be disclosed separately:</p> <p>...</p> <p><b>(l)</b> if the entity has rebutted the presumption of recovery by sale in paragraph 51B, a description of that fact and an explanation of why the presumption was rebutted.</p>	<p><b>There is no equivalent requirement in the <i>IFRS for SMEs</i>.</b></p>	<p>Paragraph 81(l) relates to a disclosure requirement concerning measurement uncertainties. Based on paragraph 6(c) of ‘Tier 2 Disclosure Principles’, which has regard to measurement uncertainties, paragraph 81(l) should be retained in Tier 2 disclosure requirements.</p>