



Template for submission of a potential agenda item request to the IFRS Interpretations Committee

Any individual or organisation may put forward suggestions of potential agenda items for consideration by the IFRS Interpretations Committee. Anyone doing so is asked to submit a brief proposal, which will be presented to the IFRS Interpretations Committee without identifying the submitter.

The proposal should include the following:

1 The issue. A description of the issue including, where relevant, any aspects that should be addressed separately.

2 Current practice. A brief description of current or emerging accounting practices, outlining the major alternatives, and referring to the relevant IASB pronouncements.

3 Reasons for the IFRS Interpretations Committee to address the issue. The issue should be evaluated using the following criteria:

- (a) Is the issue widespread and has, or is expected to have, a material effect on those affected?
- (b) Would financial reporting be improved through the elimination, or reduction, of diverse reporting methods?
- (c) Can the issue be resolved efficiently within the confines of IFRSs and the *Conceptual Framework for Financial Reporting*?
- (d) Is the issue sufficiently narrow in scope that the Interpretations Committee can address this issue in an efficient manner, but not so narrow that it is not cost-effective for the Interpretations Committee to undertake the due process?
- (e) Will the solution developed by the Interpretations Committee be effective for a reasonable time period? The Interpretations Committee will not add an item to its agenda if the issue is being addressed in a forthcoming Standard and/or if a short-term improvement is not justified.

A template is set out below. Please submit the completed template by either email to: ifric@ifrs.org or post to:

Director of Implementation Activities, IASB
First Floor
30 Cannon Street
London EC4M 6XH
United Kingdom

**IFRS INTERPRETATIONS COMMITTEE
POTENTIAL AGENDA ITEM REQUEST**

The issue:

Current practice:

Reasons for the IFRS IC to address the issue:

Submitted by:

Name:

Organisation:

Address:

Telephone: