



International Federation of Accountants

545 Fifth Avenue, 14th Floor, New York, NY 10017 USA

Tel +1 (212) 286-9344 Fax +1 (212) 286-9570 www.ifac.org

Agenda Item 5

Committee: IAASB
Meeting Location: Brussels
Meeting Date: July 10-12, 2006

International Convergence

Objective of Agenda Item

To approve the proposed guide for national standard setters (NSSs) that adopt International Standards on modifications to those standards.

Activities since Last IAASB Discussions

IAASB Staff, in consultation with John Kellas, processed the comments raised by IAASB members at the previous meeting. The proposed amendments are shown in mark-up in Agenda Item 5-A.

Material Presented

Agenda Item 5-A (Pages 1303 – 1306)	Modifications to IAASB's International Standards – A Guide for National Standard Setters Who Adopt Those Standards
--	---

Action Requested

The IAASB is asked to approve the proposed guide for NSSs that adopt International Standards on modifications to those standards.

[Blank Page]