
Accounting Standards Advisory Forum meeting

Date	July 2024
Project	Pollutant Pricing Mechanisms
Topic	Horizon scanning activities
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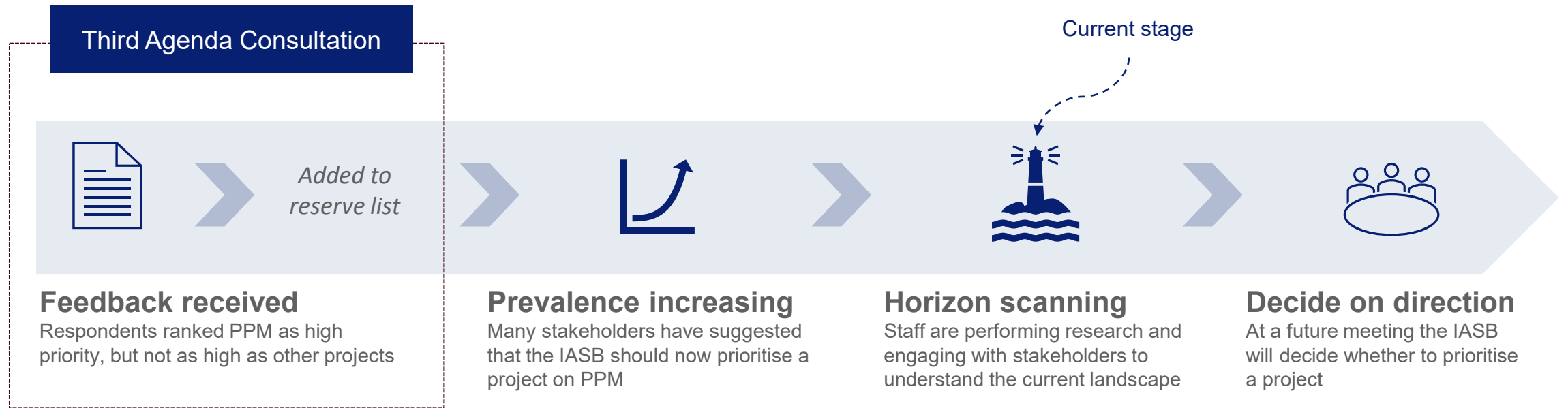
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Purpose of this session

- Provide ASAF members with an update on horizon scanning activities in relation to Pollutant Pricing Mechanisms, including:
 - an oral update on the discussion at the June 2024 IASB meeting
 - a summary of feedback from the questionnaire sent to ASAF members
- Seek input on whether to prioritise a project on Pollutant Pricing Mechanisms

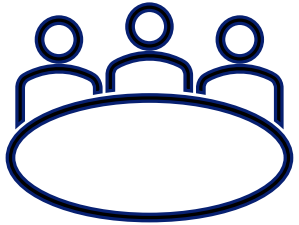


Status on IASB work plan



Next steps

Stakeholders



Provide update on horizon scanning activities and seek feedback on whether to prioritise a project

July 2024: Accounting Standards Advisory Forum
September 2024: Advisory Council

Direction



Decide on direction

Q4: IASB to decide whether to prioritise a project on pollutant pricing mechanisms

Papers for this meeting

The papers from the June 2024 IASB meeting are reproduced for this meeting as follows:

Agenda Paper 8B – *Horizon scanning activities and feedback summary*

- This paper reproduces Agenda Paper 10A from the June 2024 IASB meeting. It provides an overview of horizon scanning activities performed to date and summarises feedback received from outreach with users and regulators.

Agenda Paper 8C – *Feedback summary - national standard-setters*

- This paper reproduces Agenda Paper 10B from the June 2024 IASB meeting. It summarises feedback from outreach with national standard-setters, including ASAF member responses to the questionnaire on pollutant pricing mechanisms.

Agenda Paper 8D – *Survey and questionnaire*

- This paper reproduces Agenda Paper 10C from the June 2024 IASB meeting. It contains the survey distributed to users and questionnaire distributed to ASAF members. It is for information purposes only.

Questions for ASAF members

Question 1

Do you have any questions or comments on:

- the horizon scanning activities and feedback summarised in Agenda Paper 8B;
- the feedback from the questionnaire summarised in Agenda Paper 8C?

Question 2 – Direction

Do you think the IASB should prioritise a project on pollutant pricing mechanisms? In responding to this question, please consider the [projects on the IASB's work plan](#) and the [project pipeline](#).



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