



HM TREASURY

Financial Reporting Advisory Board Paper

Consultation Papers

Issue:	Public Dividend Capital: Accounting for PDC under FRS 25 and FRS 26 FRED 37 intangible assets and FRED 38 Impairment of assets
Impact on guidance:	N/A
UK GAAP adaptation?	N/A
IAS/IFRS compliant?	N/A
IPSAS compliant?	N/A
Impact on budgetary regime?	N/A
Recommendation:	The following papers are for consultation
Timing:	N/A

DETAIL

Background

1. The following papers are for consultation.

Summary and recommendation

2. FRAB members are asked to give their views on the papers and raise any issues. No changes to the FReM are proposed at this stage.

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16 August