



## STAFF PAPER

September 2019

## IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress		
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee) and does not represent the views of the International Accounting Standards Board (Board), the Committee or any individual member of the Board or the Committee. Comments on the application of IFRS Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Decisions by the Board are made in public and reported in IASB® *Update*. Decisions by the Committee are made in public and reported in IFRIC® *Update*.

### Objective of this paper

1. The objective of this paper is to provide the IFRS Interpretations Committee (Committee) with an update on the current status of matters that the Committee will not discuss at its meeting in September 2019.

### Ongoing matters

2. The Committee published seven tentative agenda decisions in [June 2019](#). The comment letter period for these tentative agenda decisions ended on 20 August 2019.
3. The Committee will discuss our analysis of comments on six of these tentative agenda decisions at this meeting. We will present our analysis of comments on the tentative agenda decision ‘Lease Term and Useful Life of Leasehold Improvements (IFRS 16 *Leases* and IAS 16 *Property, Plant and Equipment*)’ at a future meeting.

### New matters

4. There are no new matters that have not yet been presented to the Committee.
5. This paper does not include requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

**Question**

Does the Committee have any questions or comments?