

## STAFF PAPER

April 2020

## IASB® meeting

<b>Project</b>	<b>Maintenance and consistent application</b>		
<b>Paper topic</b>	Cover paper		
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**Introduction**

1. The objective of this session is to discuss the following maintenance and consistent application topics:
  - (a) AP12A: Sale and Leaseback with Variable Payments
    - Amendment to IFRS 16.
  - (b) AP12B–AP12E: Lack of Exchangeability (IAS 21)
    - Cover memo (AP12B);
    - Exchangeability and a lack of exchangeability (AP12C);
    - The exchange rate when exchangeability is lacking (AP12D); and
    - Disclosure requirements (AP12E).
  - (c) AP12F: Commodity Loans
  - (d) AP12G–AP12I: Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12)
    - Feedback summary—Background and overview (AP12G)
    - Feedback summary—main matters (AP12H); and
    - Feedback summary—Alternative approaches, transition and other comments (AP12I).
  - (e) AP12J: IFRIC Update March 2020.