

STAFF PAPER

October 2020

IASB® meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Papers 12A–12D: Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12):
 - (i) Agenda Paper 12A *Cover paper*;
 - (ii) Agenda Paper 12B *Feedback analysis—Proposed approach*;
 - (iii) Agenda Paper 12C *Feedback analysis—Other matters*; and
 - (iv) Agenda Paper 12D *Feedback summary*.
 - (b) Agenda Paper 12E: IFRIC *Update* September 2020.