



STAFF PAPER

June 2022

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). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*. The Committee's technical decisions are made in public and are reported in the 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 June 2022. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published tentative agenda decisions in [March 2022](#), the comment period for which ended on 23 May 2022:
 - (a) *Lessor Forgiveness of Lease Payments* (IFRS 9 and IFRS 16); and
 - (b) *Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition*.
3. We will present our analysis of comments on these tentative agenda decisions 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?