

STAFF PAPER

February 2013

IASB Meeting

Project	Leases
Paper topic	Cover note
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Introduction

1. This paper provides an overview of the paper for the February 2013 IASB meeting.

Overview of the paper for the February 2013 IASB meeting

2. **Agenda Paper 12A: Sweep issue: Consequential amendments to IAS 40:** This paper discusses proposed amendments to IAS 40 *Investment Property* to be included in the revised *Leases* Exposure Draft as a consequence of the changes to lease accounting.