

STAFF PAPER

December 2019

IASB[®] meeting

Project	Implementation matters		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss implementation and maintenance matters.
2. The papers for discussion at this meeting are as follows:
 - (a) AP12A: Onerous Contracts—Cost of Fulfilling a Contract (Amendments to IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*)
 - Effective date and due process.
 - (b) AP12B: Annual Improvements to IFRS Standards 2018–2020
 - Effective date and due process.