

STAFF PAPER

October 2019

IASB[®] meeting

Project	Implementation matters		
Paper topic	Cover memo		
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Introduction

1. The objective of this session is to discuss implementation and maintenance matters, and to provide the Board with an update on the September 2019 meeting of the IFRS Interpretations Committee.
2. The papers for discussion at this meeting are as follows:
 - (a) AP12A—Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16 *Property, Plant and Equipment*)
 - (i) Transition, Effective Date and Due Process;
 - (b) AP12B–AP12D: Onerous Contracts—Cost of Fulfilling a Contract (Amendments to IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*)
 - (i) Cover paper;
 - (ii) Examples of costs that do, and do not, relate directly to a contract; and
 - (iii) Other comments;
 - (c) AP12E—Sale of a Single Asset Entity Containing Real Estate (IFRS 10 *Consolidated Financial Statements*)
 - (i) Possible narrow scope standard-setting; and
 - (d) AP12F—September 2019 IFRIC Update.