



## STAFF PAPER

April 2020

## IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress		
CONTACT	Craig Smith	<a href="mailto:csmith@ifrs.org">csmith@ifrs.org</a>	+44 (0)20 7246 6410

This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee) and does not represent the views of the International Accounting Standards Board (Board), the Committee or any individual member of the Board or the Committee. Comments on the application of IFRS Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Decisions by the Board are made in public and reported in IASB® *Update*. Decisions by the Committee are made in public and reported in 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 April 2020. We have split the work in progress into ongoing matters and new matters.

### Ongoing matters

2. The Committee published two tentative agenda decisions in [November 2019](#). The comment letter period for these tentative agenda decisions ended on 14 February 2020. The Committee will discuss our analysis of comments on one of these tentative agenda decisions at this meeting. We will present our analysis of comments on the tentative agenda decision ‘Player Transfer Payments (IAS 38 *Intangible Assets*)’ at a future meeting.
3. The Committee also published two tentative agenda decisions in [March 2020](#)—Sale and Leaseback with Variable Payments (IFRS 16 *Leases*) and Deferred Tax related to an Investment in a Subsidiary (IAS 12 *Income Taxes*). The comment letter period ends on 13 May 2020. We will present our analysis of comments on these tentative agenda decisions after the comment letter period ends.

### 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?