

STAFF PAPER

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IASB® meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) AP12A: Sale of a Subsidiary to a Customer; and
 - (b) AP12B–AP12D: Accounting Policy Changes (Proposed Amendments to IAS 8)
 - (i) AP12B: Introduction and background;
 - (ii) AP12C: Possible ways forward; and
 - (iii) AP12D: Feedback Summary.