
Date 3 March 2020

Location IASB Offices
Columbus Building
7 Westferry Circus
Canary Wharf
London E14 4HD

AGENDA

Tuesday 3 March

Time	Agenda Item	Agenda ref.
08.05-08.05	Administrative Session	1
	Item for continuing discussion	
08.05-09.45	IFRS 16 <i>Leases</i> <ul style="list-style-type: none"> Sale and Leaseback with Variable Payments 	2
09:45-10.00	Break	
	New matters	
10:00-11:00	IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> Deferred Tax related to a Subsidiary's Undistributed Profits 	3
	Comments on tentative agenda decisions	
11:00-11:45	IFRS 15 <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> Training costs to Fulfil a Contract 	5
11:45-12:45	Lunch	
	Comments on tentative agenda decisions (cont.)	
12:45-14:00	IAS 21 <i>The effects of changes in Foreign Exchange Rates</i> and IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> Translation of a Hyperinflationary Foreign Operation 	4 – 4C
	Administrative session	
14:00-14:05	Work in Progress	6