



STAFF PAPER

March 2020

IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress
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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

- 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 March 2020. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

- The Committee published two tentative agenda decisions in [November 2019](#)—Player Transfer Payments (IAS 38 *Intangible Assets*) and Multiple Tax Consequences of Recovering an Asset (IAS 12 *Income Taxes*). The comment letter period ended on 14 February 2020. We will present our analysis of comments on these tentative agenda decisions at a future meeting.

New matters

- The following table summarises any matters received but not yet presented to the Committee. We are currently in the process of analysing this matter.

Topic	Brief description
Supply Chain Financing	The submission asks about the classification and disclosure of supply chain financing arrangements in financial statements.

4. 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?