Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:

   (a) Agenda Papers 12A–12D: Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12):

      (i) Agenda Paper 12A Cover paper;
      (ii) Agenda Paper 12B Feedback analysis—Proposed approach;
      (iii) Agenda Paper 12C Feedback analysis—Other matters; and
      (iv) Agenda Paper 12D Feedback summary.

   (b) Agenda Paper 12E: IFRIC Update September 2020.