



# STAFF PAPER

June 2021

## 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

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 June 2021. We have split the work in progress into ongoing matters and new matters.

### Ongoing matters

2. The Committee published two tentative agenda decisions in [March 2021](#)—Non-refundable Value Added Tax on Lease Payments (IFRS 16) and Accounting for Warrants that are Classified as Financial Liabilities on Initial Recognition (IAS 32). The comment period for these tentative agenda decisions ended on 24 May 2021. We will present our analysis of comments on these tentative agenda decisions at a future meeting.

### New matters

3. There are no new matters that have not yet been presented to the Committee.
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?