

STAFF PAPER

March 2021

Prepared for the Global Preparers Forum meeting

Project	IFRS Interpretations Committee Update		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to provide members with an update on recent and upcoming discussions of the IFRS Interpretations Committee. To facilitate this discussion, we have included the following:
 - (a) AP5A: IFRIC *Update* December 2020; and
 - (b) AP5B: IFRIC *Update* February 2021.