

STAFF PAPER

October 2021

IASB[®] meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - Agenda Paper 12A: Non-refundable Value Added Tax on Lease Payments (IFRS 16 *Leases*)—*Finalisation of agenda decision*.
 - Agenda Paper 12B: Accounting for Warrants that are Classified as Financial Liabilities on Initial Recognition (IAS 32 *Financial Instruments: Presentation*)—*Finalisation of agenda decision*.
 - Agenda Paper 12C: Supplier Finance Arrangements—*Sweep issue*.
 - Agenda Paper 12D: IFRIC *Update* September 2021.