

STAFF PAPER

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IASB[®] meeting

Project	Maintenance and consistent application	
Paper topic	Cover paper	
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Objective

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Paper 12A: Demand Deposits with Restrictions on Use arising from a Contract with a Third Party (IAS 7)—*Finalisation of agenda decision*.
 - (b) Agenda Paper 12B: IFRIC *Update* March 2022.