

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: Availability of a Refund (Amendments to IFRIC 14)—*Project review*.
 - (b) Agenda Paper 12B: Provisions—Targeted Improvements—*Project review*.
 - (c) Agenda Paper 12C: Lease Liability in a Sale and Leaseback (Amendments to IFRS 16)—*Transition, effective date and due process*.