



STAFF PAPER

March 2022

IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress		
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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 March 2022. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published:
 - (a) tentative agenda decisions in [September 2021](#)—*Cash Received via Electronic Transfer as Settlement for a Financial Asset* (IFRS 9) and in [November 2021](#)—*Principal versus Agent: Software Resellers* (IFRS 15). The comment period for these two tentative agenda decisions ended in November 2021 and February 2022, respectively.
 - (b) one tentative agenda decision in [February 2022](#)—*Negative Low Emission Vehicle Credits* (IAS 37). The comment period for this tentative agenda decision ends on 12 April 2022.
3. We will present our analysis of comments on these tentative agenda decisions at future meetings.

New matters

4. The following table summarises matters received but not yet presented to the Committee. We are currently in the process of analysing this matter, the request for which is available on our website.

Topic	Brief description
Lease payments linked to cadastral value	<p>How a lessee treats lease payments linked to cadastral value when, in applying IFRS 16, it measures its lease liabilities.</p>

5. 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?