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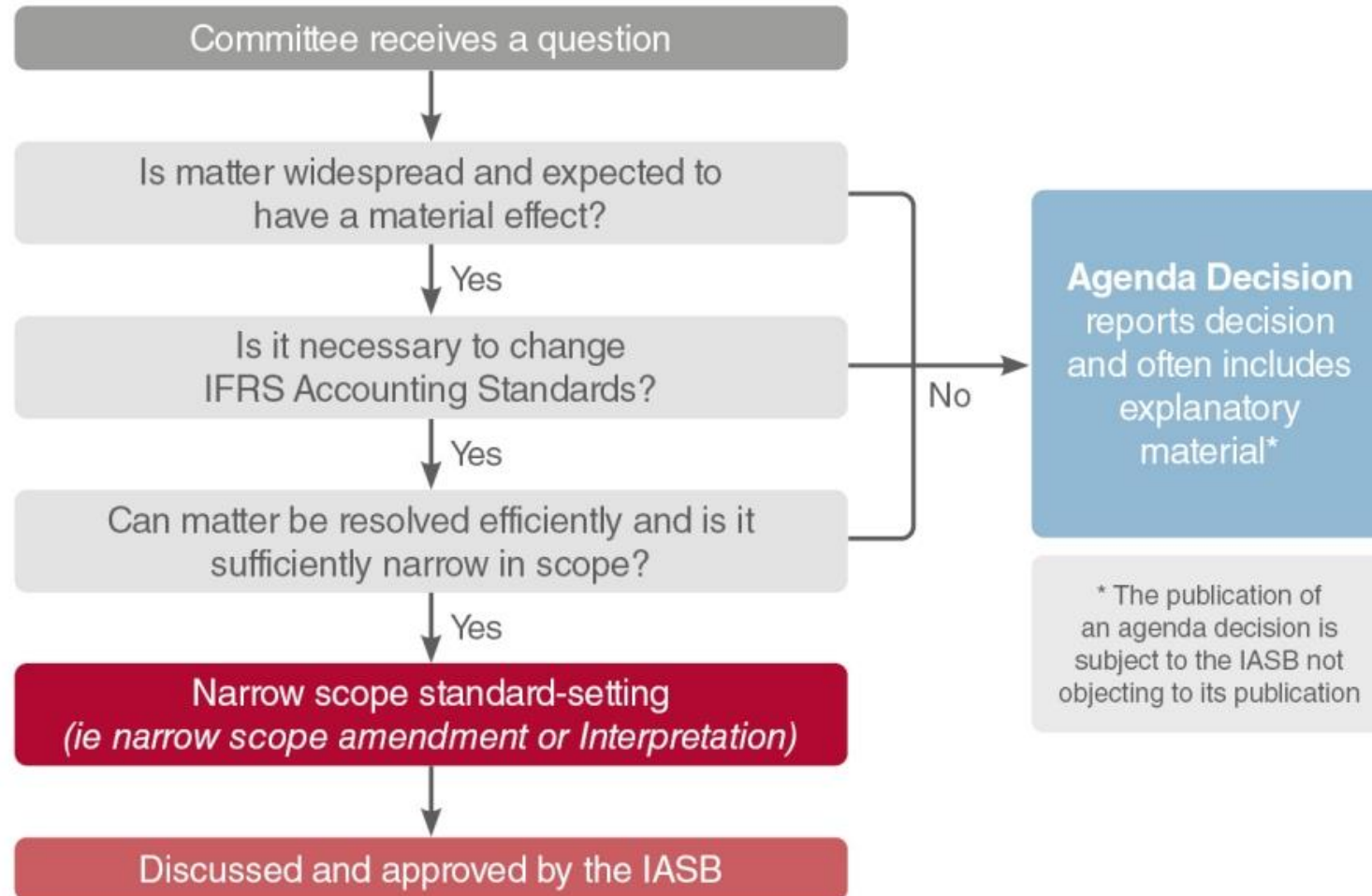
## Global Preparers Forum

Date           **10 November 2023**

Topic           **IFRS Interpretations Committee Update**

This paper has been prepared for discussion at a public meeting of the Global Preparers Forum (GPF). This paper does not represent the views of the International Accounting Standards Board (IASB) or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS<sup>®</sup> Accounting Standards. The IASB's technical decisions are made in public and are reported in the *IASB Update*.

## The Committee's process



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## Overview of 2023 activities



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**6** addressed by the Committee through agenda decisions (most including explanatory material)

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**2** narrow-scope standard-setting projects

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**5** work in progress (including input on IASB projects and matters recommended for the IASB's annual improvements)

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# Agenda decisions published in 2023

Future meeting (feedback on TAD)\*  
Merger between a Parent and Its Subsidiary in  
Separate Financial Statements (IAS 27)

September 2023\*\*  
Premiums Receivable from an Intermediary  
(IFRS 17 and IFRS 9)

September 2023\*\*  
Guarantee over a Derivative Contract (IFRS 9)

April 2023  
Definition of a Lease—Substitution Rights (IFRS  
16 Leases)

September 2023\*\*  
Homes and Home Loans Provided to Employees

Future meeting (feedback on TAD)\*  
Payments contingent on Continued Employment  
during Handover Periods (IFRS 3)

\*TAD—tentative agenda decision

\*\*subject to the IASB not objecting to its publication

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## Other 2023 activities

### Narrow-scope projects recommended to the IASB

1. Power Purchase Agreements (IFRS 9)
2. Consolidation of a Non-hyperinflationary Subsidiary by a Hyperinflationary Parent (IAS 21 and IAS 29)

### Input on IASB's projects and recommended annual improvements

1. Business Combinations under Common Control
2. Climate-related Risks in the Financial Statements
3. Business Combinations—Disclosures, Goodwill and Impairment
4. Lessee Accounting for Lease Payments Forgiven (IFRS 9 and IFRS 16)
5. Disclosure of Deferred Difference between Fair Value and Transaction Price—Guidance on Implementing IFRS 7

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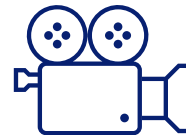
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