
IFRS[®] Interpretations Committee meeting

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| Date | September 2023 |
| Project | IFRS Interpretations Committee Work in Progress |
| Topic | Update |
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB[®] *Update*. The Committee's technical decisions are made in public and are reported in IFRIC[®] *Update*.

Objective of this paper

1. The objective of this paper is to update the IFRS Interpretations Committee (Committee) on the status of matters the Committee will not discuss at its September 2023 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published one tentative agenda decision in [June 2023](#)—*Merger between a Parent and Its Subsidiary in Separate Financial Statements* (IAS 27). The comment period for this tentative agenda decision ended on 14 August 2023.
3. We will present our analysis of comments on this tentative agenda decision at a future meeting.

New matters

4. There are no new matters that have not yet been presented to the Committee.

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5. This paper excludes 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.

Questions for the Committee

Does the Committee have any questions or comments?