
IFRS[®] Interpretations Committee meeting

Date	November 2024
Project	IFRS Interpretations Committee Work in Progress
Topic	Update
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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 November 2024 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published two tentative agenda decisions in [September 2024](#)—*Guarantees Issued on Obligations of Other Entities* and *Recognition of Revenue from Tuition Fees* (IFRS 15 *Revenue from Contracts with Customers*). The comment period for the tentative agenda decisions ends on 18 November 2024. We will present our analysis of comments on these tentative agenda decisions at a future meeting.

New matters

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

Question for the Committee

Does the Committee have any questions or comments?