
IASB[®] meeting

Date **July 2026**
Project **Consistent application activities**
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 Papers 12A–12C: Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 *Income Taxes* (IFRS 18).
 - (b) Agenda Paper 12D: Updates to Agenda Decisions for IFRS 18—*Reverse Factoring Agenda Decision*.
 - (c) Agenda Paper 12E: IFRIC *Update* November 2025.