IFRS Accounting

Staff paper

Agenda reference: 12

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.