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## Accounting Standards Advisory Forum meeting

Date	<b>March 2026</b>
Project	<b>Post-implementation Review of IFRS 16 Leases</b>
Topic	<b>Cover paper</b>
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### Accounting Standards Advisory Forum, March 2026, Agenda Paper 9A

This paper was prepared for discussion at the International Accounting Standards Board's (IASB's) March 2026 meeting as Agenda Paper 7.

## Papers for this meeting

1. At its meetings in [January 2026](#) and [February 2026](#), the International Accounting Standards Board (IASB) discussed:
  - (a) the summary of feedback to the [Request for Information Post-implementation Review \(PIR\) of IFRS 16 Leases \(RFI\)](#).
  - (b) additional academic literature relevant to this PIR, identified since our [initial review](#) discussed at the March 2025 IASB meeting; and
  - (c) the plan for phase 2 of the PIR of IFRS 16.
2. At this meeting, the IASB will discuss our analysis of feedback and recommendations for potential actions relating to:

- (a) ongoing costs for lessees of applying the measurement requirements in IFRS 16—see Agenda Paper 7A.
  - (b) usefulness of information resulting from lessees’ application of judgement—see Agenda Paper 7B.
3. To support our analysis of stakeholders’ feedback, and provide additional evidence, in Agenda Paper 7C we summarise our findings from the review of entities’ lease-related disclosure practices.