
IASB[®] meeting

Date	March 2026
Project	Post-implementation Review of IFRS 16 Leases
Topic	Cover paper
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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.

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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.