
IASB[®] meeting

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Project	Maintenance and consistent application
Topic	Cover paper
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Objective

1. At this meeting, we will discuss two maintenance and consistent application topics:
 - (a) Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 *Income Taxes* (IFRS 18 *Presentation and Disclosure in Financial Statements*) (Agenda Papers 12A–12D); and
 - (b) Amendments to the Fair Value Option (IAS 28 *Investments in Associates and Joint Ventures*) (Agenda Papers 12E–12G).