
IASB[®] meeting

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Project **Work Plan**
Topic **Update**
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB *Update*.

Purpose of the paper

1. This paper provides an update on the IASB's [work plan](#) since its last update in June 2026.
2. The purpose of this paper is to provide an overview of the IASB's technical projects to support your:
 - (a) decisions about whether to add or remove projects. Any decision to add or remove a project will be discussed in individual project papers; and
 - (b) assessment of overall progress on the work plan, including project prioritisation and timing.
3. This paper does not ask the IASB to make any decisions.
4. The staff expects to provide the next work plan update in around three or four months.

Structure of the paper

5. This paper is structured as follows:
 - (a) IASB
 - (i) completed projects (paragraph 6);
 - (ii) new projects (paragraph 7)
 - (iii) current projects (paragraphs 8-10);
 - (iv) outlook for approximately the next six months (paragraphs 11-22);
 - (v) other updates (paragraph 23);
 - (b) Interpretations Committee (paragraphs 24-25); and
 - (c) question for the IASB.

IASB

Completed Projects

6. In June 2026, the IASB issued Amendments to the Fair Value Option for Investments in Associates and Joint Ventures.

New Projects

7. In July 2026 the IASB decided to add to its work plan a maintenance project to propose amendments to IFRS 18 Presentation and Disclosure in Financial Statements. The proposed amendments would require an entity to classify, in the income taxes category of the statement of profit or loss, tax charges imposed by a government as a direct substitute for income taxes.¹

Current Projects

Overview

8. At 30 September 2026, the IASB has the following projects on its work plan:

Project type	September 2026	May 2026	September 2025
PIRs	2	2	1
Research	1	1	2
Standard-setting	6	6	6
Maintenance	3	3	3
Taxonomy	2	2	0
Total	14	14	12

9. For Business Combinations—Disclosures Goodwill and Impairment, the IASB is consulting on the specific information it should require an entity to disclose about the subsequent performance of a

¹ The June 2026 Workplan Update noted the Board's tentative decision to explore these amendments.

business combination. It expects to make decisions on project direction in Q1 2027 (previously Q4 2026).

10. All other projects are progressing in line with expectations.

Outlook for approximately the next six months

Expected project completions

11. The staff expects that the IASB will complete one research project, one maintenance project and one standard-setting project in approximately the next six months:
- (a) Post-implementation Review of IFRS 16 Leases;
 - (b) *IFRS for SMEs* Accounting Standard—Consolidation Exception; and
 - (c) Equity Method.

Expected consultation documents

12. The table in Appendix A sets out the estimated timetable for IASB consultation documents expected over approximately the next six months. The staff monitors the volume of consultation documents, alongside those of the ISSB, to consider effects on stakeholder capacity.

Significant project direction decisions

13. The IASB considers project direction at natural points within a project's lifecycle, such as after evaluating feedback from outreach or on a consultation document (reflection points). Such decisions could affect – increase or decrease – the IASB and stakeholders' capacity for new projects to be added to the work plan.
14. The staff expects that the IASB will make project direction decisions for the following projects in approximately the next six months:
- (a) Intangible assets; and
 - (b) Business Combinations—Disclosures, Goodwill and Impairment.

Updates on projects that the IASB has not discussed recently

15. We track projects that the IASB has not discussed recently as an indicator of potential projects that may be encountering challenges in progressing and, therefore, may require re-prioritisation decisions.
16. There are no such projects to note. All projects that have not been discussed recently by the IASB are in the balloting process, research and outreach phase and/or comment period.

Possible changes to the pipeline

17. Pipeline projects are those projects that are not yet active but that the IASB expects to start before its next agenda consultation period.
18. Pipeline projects at 30 September are as listed below and described [here](#):

Project	Comments
PIR pipeline	
IFRS 17 Insurance Contracts	The staff expect to bring a paper discussing when to start the PIR of IFRS 17 before the end of the year.
Maintenance pipeline	
Credit risk disclosures—Targeted Improvements	The staff is monitoring the operational considerations (time-sensitivity, synergies with other projects and capacity) to determine when to start the project.
International Tax Reform—Pillar Two Model Rules (IAS 12 and IFRS for SMEs Accounting Standard)	The IASB committed to undertaking further work to determine whether to remove the temporary exception introduced by the amendments—or to make it permanent—after there is sufficient clarity about how jurisdictions implemented the rules and the related effects on entities. We are monitoring developments in this space. However, given the rules are in the process of being implemented / becoming effective across different jurisdictions, we think it would be premature, and have not heard stakeholder demands, for the IASB to make this project active on the work plan at this stage.
Removal of the temporary nature of the exemption in IFRS 6 (annual improvement project)	The IASB committed to proposing this amendment in the next volume of annual improvements. There is no time-sensitivity for this project and the timing is to be determined.

Possible additions to the workplan

19. In September 2025, the IASB decided to revise its approach to the Fourth Agenda Consultation and:
- (a) defer its plans to publish a request for information to 2027, to allow the IASB and the ISSB to conduct concurrent agenda consultations; and
 - (b) extend the Third Agenda Consultation period until the conclusion of the concurrent agenda consultations in 2028.
20. At its meeting in November 2025, the IASB decided on a process for using any capacity that becomes available in the period before the conclusion of the concurrent agenda consultations.² Following that process, the IASB will decide whether to add new projects to its work plan as capacity becomes available.
21. The staff plan to bring a paper by the end of the year exploring whether to add a new project(s) to the workplan.
22. That paper will discuss whether to add a new project(s) from:
- (a) The four topics the IASB identified in November 2025, namely:
 - (i) operating segments;
 - (ii) pollutant pricing mechanisms;
 - (iii) hyperinflationary accounting; and
 - (iv) cryptoassets;³ and
 - (b) a project identified following the Post-implementation Review of IFRS 16 *Leases* exploring:
 - (i) how to mitigate the higher-than-expected ongoing costs of applying the requirements in IFRS 16 for determining discount rates and remeasuring lease liabilities; and
 - (ii) clarifying the accounting for particular rent concessions

² See [AP 8A, November 2025](#).

³ See [AP 8B, November 2025](#).

Other updates

IFRS for SMEs Accounting Standard

23. We have now published educational modules for all sections of the *IFRS for SMEs* Accounting Standard that were revised or significantly updated in the third edition of the *IFRS for SMEs* Accounting Standard; that is, twenty educational modules have been published. The educational modules are complemented by eleven webcasts to help SMEs implement the Standard. Those modules that were not significantly amended during the second comprehensive review will be annotated for amendments made to the Standard and published in Q4 2026.

Interpretations Committee

24. The IFRS Interpretations Committee (Committee) met in June and September 2026. At those meetings, the Committee:
- (a) voted to finalise Agenda Decision *Reassessment of Control* (IFRS 10 *Consolidated Financial Statements*). In accordance with paragraph 8.7 of the *Due Process Handbook*, the IASB will be asked whether it objects to the agenda decision at its October 2026 meeting.
 - (b) published eleven tentative agenda decisions. The Committee will consider feedback on these tentative agenda decisions at its future meetings.
25. As at 30 September 2026, there is one submission that has not been discussed by the Committee. We have excluded those that are still at a preliminary research stage.

Question for the IASB

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1. Do you have any questions or comments on this paper?

Appendix A – Estimated timetable for consultation documents

- A1. This table sets out the estimated timetable for IASB consultation documents, already published or expected to be published in the next six months.
- A2. This table assumes, unless otherwise decided by the IASB, a 120-day comment period (90-day comment period for annual improvements and 60-day comment period for proposed taxonomy updates) in line with the *Due Process Handbook*.

	2026/2027						Comment Letter Deadline
Consultation Document	O	N	D	J	F	M	
<i>Published</i>							
Exposure Draft: <i>Risk Mitigation Accounting</i> (240 days)							30 November 2026
Request for Information: <i>Post-implementation Review of IFRS 9 Hedge Accounting</i>							26 January 2027
<i>Forthcoming</i>							
Exposure Draft: <i>Presentation of Tax Charges that are not Income Taxes</i>							TBC