

STAFF PAPER

February 2020

IASB® meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
CONTACT(S)	Jawaid Dossani	jdossani@ifrs.org	+44 (0)20 7332 2742

This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS® Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB® *Update*.

Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) AP12A: Availability of a Refund (Amendments to IFRIC 14)
 - Update and next steps.
 - (b) AP12B: IFRIC Update January 2020.