

## STAFF PAPER

July 2020

IASB<sup>®</sup> meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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**Introduction**

1. The objective of this session is to discuss the following maintenance and consistent application topics:
  - (a) AP12A: Lack of Exchangeability
    - Transition, Early Application and Due Process.
  - (b) AP12B: IFRIC Update June 2020.