

STAFF PAPER

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IASB® 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: Lease Liability in a Sale and Leaseback
 - Transition, Early Application and Due Process.
 - (b) AP12B: IFRIC Update April 2020.