

STAFF PAPER

November 2020

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 topic:
 - (a) Agenda Paper 12A: Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12): *Effective Date and Due Process*.