
IASB[®] meeting

Date **May 2023**
Project **Maintenance and consistent application**
Topic **Cover paper**
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Objective

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Paper 12A: Lessee derecognition of lease liabilities (IFRS 9)—*Potential annual improvement.*
 - (b) Agenda Paper 12B: Disclosure of deferred difference between fair value and transaction price (IFRS 7 IG)—*Potential annual improvement.*
 - (c) Agenda Paper 12C: Annual Improvements to IFRS Accounting Standards—*Early application and due process.*