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IFRS Foundation work plan

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The work plan sets out the IFRS Foundation's projects.

It includes the Board's financial reporting projects at different stages in the standard-setting process—research, standard-setting and maintenance—and highlights the next project milestone. Specific updates on the work plan are listed here.

It also includes the work of the IFRS Interpretations Committee on application questions, the work of the SME Implementation Group (questions and answers), revisions to the IFRS Taxonomy, as well as strategic or cross-cutting projects by the Board or the Foundation's Trustees.

The work plan is usually updated after each Board or Interpretations Committee meeting. Projects can also be updated on an ad hoc basis, usually in conjunction with the publication of a due process document.

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Accounting for Warrants that are Classified as Financial Liabilities on Initial Recognition AQ (IAS 32)

Agenda Decision

October 2021

IAS 32

Availability of a Refund (Amendments to IFRIC 14) MP

Decide Project Direction

IFRIC 14

IAS 19

Business Combinations under Common Control RP

Discussion Paper Feedback

December 2021

IFRS 3

Cash Received via Electronic Transfer as Settlement for a Financial Asset (IFRS 9) AQ

Tentative Agenda Decision Feedback

Q1 2022



Tentative Agenda Decision and comment letters

Submit letter by: 25/11/21

IFRS 9

Classification of Debt with Covenants as Current or Non-current (IAS 1) MP

Exposure Draft

November 2021

IAS 1

Demand Deposits with Restrictions on Use (IAS 7) AQ

Tentative Agenda Decision Feedback

Q1 2022



Tentative Agenda Decision and comment letters

Submit letter by: 25/11/21

IAS 7

Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures

Exposure Draft Feedback

H1 2022



SP Disclosure Initiative—Targeted Standards-level Review of Disclosures

Exposure Draft Feedback

Q1 2022



Exposure Draft

Submit letter by: 12/01/22

IAS 1

IAS 19

IFRS 13

RP Dynamic Risk Management

Decide Project Direction

H1 2022

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IFRS 9

AQ Economic Benefits from Use of a Windfarm (IFRS 16)

Tentative Agenda Decision Feedback

November 2021

-

IFRS 16

RP Equity Method

Decide Project Direction

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IAS 28

Extractive Activities

Decide Project Direction

H1 2022

-

IFRS 6

SP Financial Instruments with Characteristics of Equity

Exposure Draft

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Conceptual Framework

IAS 32

IFRS 9

Goodwill and Impairment RP

Decide Project Direction

Q1 2022

IFRS 3

IAS 36

IFRS Taxonomy Update—2021 General Improvements and Common Practice TP

Proposed IFRS Taxonomy Update

December 2021

IFRS Taxonomy Update—Amendments to IAS 1, IAS 8 and IFRS Practice Statement 2 TP

IFRS Taxonomy Update

November 2021

IAS₁

Practice Statement 2

IAS 8

Initial Application of IFRS 17 and IFRS 9—Comparative Information (Amendment to IFRS MP

17)

Exposure Draft Feedback

October 2021

IFRS 17

IFRS 9

Lack of Exchangeability (Amendments to IAS 21) MP

Exposure Draft Feedback

Q1 2022

IAS 21

Lease Liability in a Sale and Leaseback MP

Decide Project Direction

December 2021

IFRS 16

Management Commentary SP

Exposure Draft Feedback

Q1 2022



Exposure Draft

Submit letter by: 23/11/21 Practice Statement 1

Non-refundable	Value Added Tax on	Lease Payments	(IFRS 16)
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Agenda Decision

October 2021

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IFRS 16

RP Pension Benefits that Depend on Asset Returns

Review Research

October 2021

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IAS 19

Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12

Feedback Statement

Q1 2022

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IFRS₁₀

IFRS 11

IFRS 12

Post-implementation Review of IFRS 9—Classification and Measurement

Request for Information Feedback

H1 2022



Request for Information and comment letters

Submit letter by: 28/01/22

IFRS 9

SP Primary Financial Statements

IFRS Standard

-

-

IAS 1

IAS 7

MP Provisions—Targeted Improvements

Decide Project Direction

-

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Conceptual Framework

IAS 37

IFRIC 21

SP Rate-regulated Activities

Exposure Draft Feedback

October 2021

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IFRS 14

SP Second Comprehensive Review of the IFRS for SMEs Standard

Exposure Draft

-

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IFRS for SMEs

MP Supplier Finance Arrangements

Exposure Draft

November 2021

-

IAS 7

IFRS 7

Sustainability-related Reporting

Exposure Draft Feedback

October 2021

-

SG Third Agenda Consultation

Request for Information Feedback

November 2021

-

AQ TLTRO III Transactions (IFRS 9 and IAS 20)

Tentative Agenda Decision Feedback

November 2021

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IAS 20

IFRS 9

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