

OTHER LEASE-TYPE ARRANGEMENTS

IPSASB Meeting – September 2024

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[draft] Basis for *Conclusions to Concessionary Leases and Other Arrangements Conveying Rights over Assets*

Analysis

- Three IPSASB Publications:
 - Request for Information, *Concessionary Leases and Other Arrangements Similar to Leases*
 - Exposure Draft 84, *Concessionary Leases and Right-of-Use Assets In-kind*
 - Exposure Draft 88, *Arrangements Conveying Rights Over Assets*
- Consideration of all comment letters
- Task Force and IPSASB Members' suggestions in Q3 2024

Recommendation

- [draft] Basis for Conclusions in Agenda Item 4.3.1