

STAFF PAPER

March 2018

IASB Meeting

Project	Rate-regulated Activities		
Paper topic	Cover note		
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Purpose of the session

1. The purpose of this session is to discuss the staff's recommendations on:
 - (a) the scope of the recognition and measurement model we are developing for defined rate regulation (the model)—**Agenda Paper 9B**; and
 - (b) the criteria for the recognition of regulatory assets and regulatory liabilities)—**Agenda Paper 9C**.
2. **Agenda Paper 9A** provides background information about the model and summarises the Board's tentative decisions to date.

Next steps

3. At a future meeting, we will discuss with the Board measurement aspects of the model.
4. We will then ask the Board whether to continue to develop proposals for an Exposure Draft or, instead, to develop a higher level overview of the model for consultation through a Discussion Paper.