STAFF PAPER

IASB Meeting

Purpose of the session

1. The purpose of this session is:

   (a) to update the Board on feedback received from the World Standard-setters Conference held on 25-26 September 2017. During the conference, participants discussed a case study asking for views about whether some illustrative examples of rate adjustments could meet the definitions of an asset or a liability, as those terms are expected to be defined in the forthcoming revised Conceptual Framework for Financial Reporting.

   (b) to inform the Board about the discussions planned to take place with the Consultative Group for Rate Regulation on 26 October 2017.

2. The papers for this meeting include:

   (a) **Agenda Paper 9A—Reporting case study feedback**: This is the slide deck used to summarise the feedback during the World Standard-setters Conference.

   (b) **Agenda Paper 9B: Agenda for the Consultative Group for rate regulation meeting**.