

## STAFF PAPER

15 November 2013

## Rate-regulated Activities Consultative Group

Project	Rate Regulation
Paper topic	Overview of papers for this meeting
CONTACT(S)	Jane Pike <a href="mailto:jpike@ifrs.org">jpike@ifrs.org</a> +44 (0)20 7246 6925

This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

## Papers for this meeting

1. The papers for this meeting are as follows:
  - (a) Agenda Paper 1 **Overview of papers for this meeting**. This is this paper, which summarises the papers that will support the discussions to be held during this meeting.
  - (b) Agenda Paper 2 **Analysing the rights and obligations arising from the distinguishing features of rate regulation**. This paper provides an analysis of the distinguishing features of rate regulation and the rights and obligations arising from them. This analysis was discussed by the IASB in October 2013. This paper asks the Consultative Group to assist us in prioritising the features, rights and obligations related to rate regulation in order to identify whether a single feature, right or obligation, or a combination of specific features/rights/obligations is or are sufficient to distinguish rate-regulated activities from similar commercial activities. This information will help inform future discussions with the IASB.
  - (c) Agenda Paper 3 **Business Combinations**. This paper asks the Consultative Group to assist us in understanding the impact of rate regulation on the valuation of rate-regulated entities and on the accounting for the acquisition of a rate-regulated entity.

- (d) Agenda Paper 4 **Presentation and disclosure**. This paper asks Consultative Group members to share their experience to compare the proposed presentation and disclosure requirements of the interim ED with the information that is currently made available by rate-regulated entities in their financial statements and other related communications.
- (e) Agenda Paper 5 **Interim IFRS project update**. This paper comprises a short slide presentation to provide an update on the latest developments and next steps in the IASB's interim IFRS project for Regulatory Deferral Accounts.
- (f) Agenda Paper 6 **Research project update**. This paper comprises a short slide presentation to provide an update on the latest developments and next steps in the IASB's research project for rate regulation.