

STAFF PAPER

March 2017

IFRS® Interpretations Committee Meeting

Project	IFRS Interpretations Committee Work in Progress		
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (the Committee). Comments on the application of IFRS Standards do not purport to set out acceptable or unacceptable application of IFRS Standards—only the Committee or the International Accounting Standards Board (the Board) can make such a determination. Decisions made by the Committee are reported in IFRIC® Update. The approval of a final Interpretation by the Board is reported in IASB® Update

Objective of this paper

- The objective of this paper is to provide the IFRS Interpretations Committee (the Committee) with an update on the current status of issues that will not be discussed by the Committee at its meeting in March 2017.

New issues

- The following table summarises any issues received but not yet presented to the Committee. We are currently in the process of analysing these issues.

New Issues		
Ref.	Topic	Brief description
IFRS 3-25	Transaction price allocation	The acquisition of a group of assets (including both financial instruments and non-financial items).
IFRS 9-8	Classification of financial assets	Are financial instruments classified as equity by the issuer applying paragraphs 16A-16D of IAS 32 <i>Financial Instruments: Presentation</i> eligible for classification as at Fair Value Through Other Comprehensive Income by the holder?

3. The table does not include requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or from other parties to define the request more clearly.

Question

Does the Committee have any questions or comments?
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