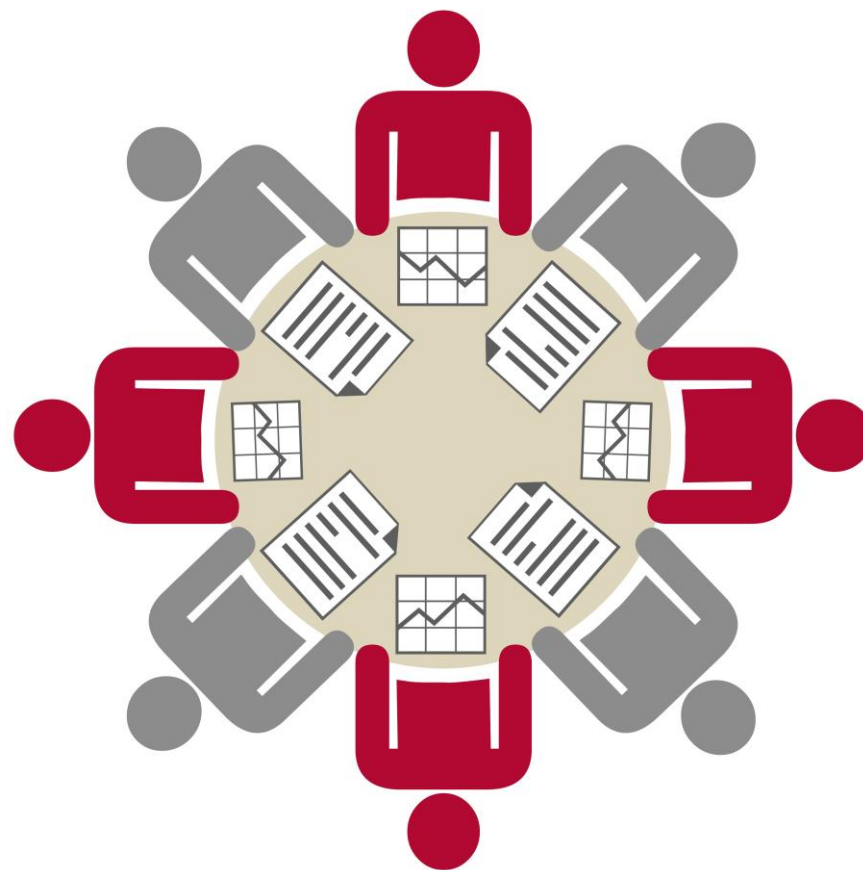


Agenda ref: AP8

# Rate-regulated Activities: Next steps

## Consultative Group October 2017



The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board (the Board) or IFRS Foundation.

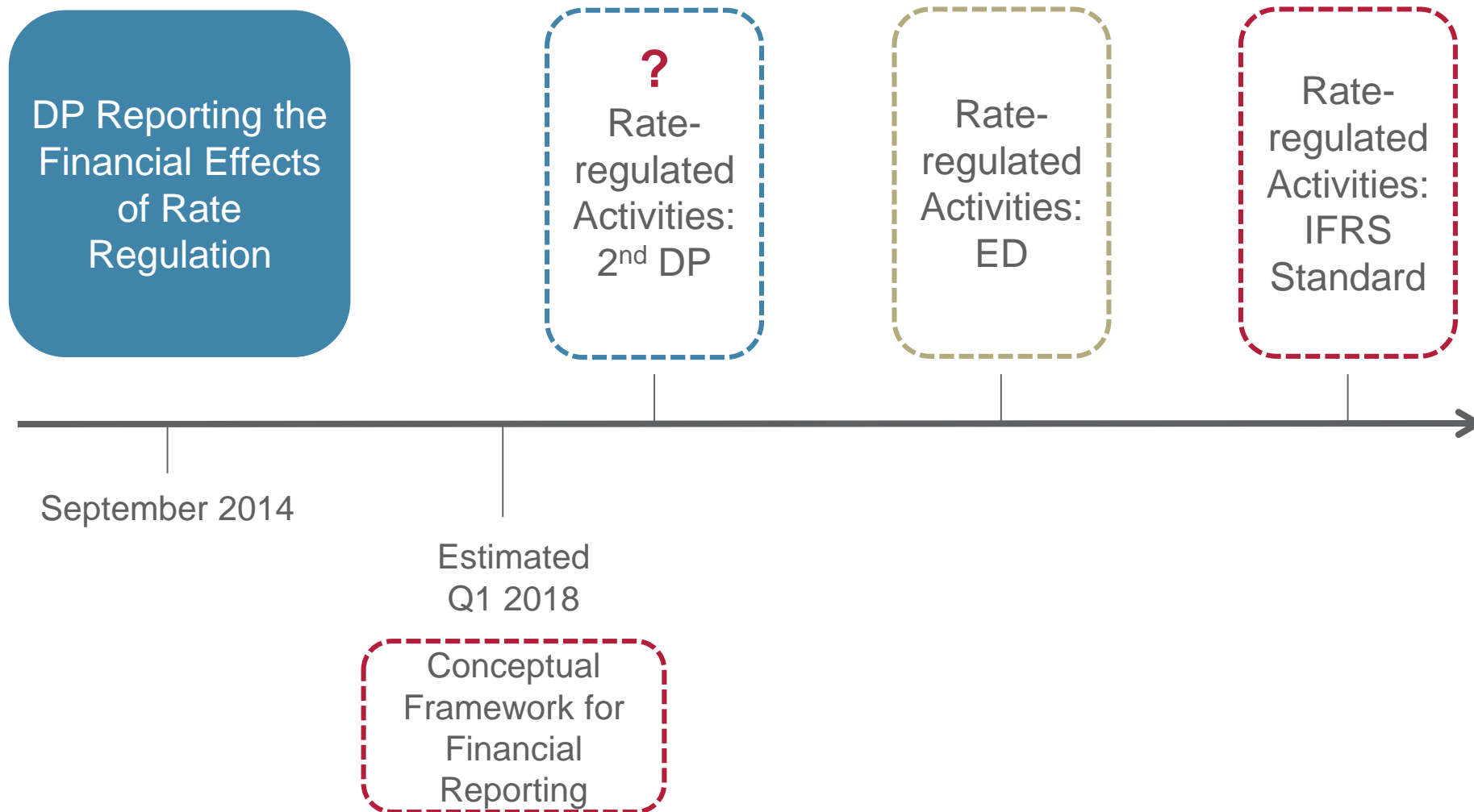
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Board discussions to continue :

- Consolidation of discussions held so far and follow up on outstanding matters from previous discussions:
  - scope of the model
  - rights and obligations—definitions of an asset and a liability
  - recognition and derecognition—effects of uncertainty
  - measurement—effects of timing on cash flows
  - presentation and disclosure
  - transition to the model
- Relationship between the model and other IFRS Standards, including IFRIC 12 *Service Concession Arrangements*
- High-level comparison with FASB Accounting Standards Codification® Topic 980 *Regulated Operations*
- Form of next consultation document—DP or ED

# Rate-regulated Activities project

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