

STAFF PAPER

October 2017

IASB Meeting

Project	Rate-regulated Activities		
Paper topic	Cover note		
CONTACT(S)	Jane Pike	jpik@ifrs.org	+44 (0)20 7246 6925

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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.**