

STAFF PAPER

September 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 (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 (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

1. The objective of this paper is to provide the IFRS Interpretations Committee (Committee) with an update on the current status of matters that the Committee will not discuss at its meeting in September 2017. We have split the analysis of the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published four tentative agenda decisions in [June 2017](#). The comment letter period for these tentative agenda decisions ended on 21 August 2017. The Committee will discuss papers on three of these tentative agenda decisions at this meeting. We will present our analysis of the comments received on the following tentative agenda decision at a future meeting:
 - (a) IFRS 3 *Business Combinations*—Acquisition of a group of assets that does not constitute a business

New matters

3. The following table summarises any matters received but not yet presented to the Committee. We are currently in the process of analysing this matter.

New Matters		
Standard	Topic	Brief description
IFRS 9	Dual currency bonds	Whether a dual currency bond meets the solely payments of principal and interest condition in IFRS 9.

4. 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 other parties to define the request more clearly.

Question
Does the Committee have any questions or comments?