

STAFF PAPER

June 2018

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 June 2018. We have split the analysis of the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published three tentative agenda decisions in [March 2018](#). The comment letter period for these tentative agenda decisions ended on 22 May 2018.
3. The Committee will discuss our analysis of comments received on one of these tentative agenda decisions at this meeting. We will present our analysis of comments received on the tentative agenda decisions ‘Classification of a particular type of dual currency bond (IFRS 9 *Financial Instruments*)’ and ‘Hedge accounting with load following swaps (IFRS 9 and IAS 39 *Financial Instruments—Recognition and Measurement*)’ at a future meeting.
4. In addition, at its meeting in May 2018 the Committee decided to consult the Board about questions on the role of the new Conceptual Framework raised through its discussion of the matter ‘Payments relating to taxes other than income tax (IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*)’. The Committee will discuss this matter at a future meeting after consulting with the Board.

New matters

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

| New Matters | | |
|--------------------|---|---|
| Standard | Topic | Brief description |
| IFRS 15 | Identification of performance obligations | Whether a stock exchange provides an admission service that is distinct from the ongoing listing. |

6. 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 |
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| Does the Committee have any questions or comments? |