

STAFF PAPER

March 2018

IFRS® Interpretations Committee Meeting

Project IFRS Interpretations Committee Work in ProgressCONTACT(S) Craig Smith csmith@ifrs.org +44 (0) 20 7246 6462

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 March 2018.
2. There are no new or ongoing matters that have not yet been presented to the Committee.
3. This paper 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?