

STAFF PAPER

November 2021

IASB® meeting

Project	Rate-regulated activities	
Paper topic	Cover paper	
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS® Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB® *Update*.

1. At its October 2021 meeting, the Board discussed the feedback from comment letters and outreach events on most of the proposals in the Exposure Draft *Regulatory Assets and Regulatory Liabilities*. The purpose of this meeting is for the Board to discuss the feedback from comment letters and outreach events on the remaining proposals.
2. This cover paper accompanies the following papers:
 - (a) Agenda Paper 9A *Feedback summary—Presentation*;
 - (b) Agenda Paper 9B *Feedback summary—Disclosure*;
 - (c) Agenda Paper 9C *Feedback summary—Effective date and transition*; and
 - (d) Agenda Paper 9D *Feedback summary—Likely effects and other comments*.
3. The Board is not being asked to make decisions during this meeting. However, in each paper, we ask Board members to comment on any feedback that was unclear, that provides new information, or that needs further research.
4. At a forthcoming Board meeting, we will discuss a plan for redeliberating the project proposals.