



STAFF PAPER

November 2018

IFRS® Interpretations Committee meeting

Project IFRS Interpretations Committee Work in Progress

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Objective of this paper

- 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 November 2018.

New matters

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

New Matter		
Standard	Topic	Brief description
IFRS 16 or IAS 38	Subsurface rights	Whether an entity applies IFRS 16 <i>Leases</i> or IAS 38 <i>Intangible Assets</i> to a contract that gives it rights to space below the ground for a period of time.

- 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?