

IASB[®] meeting

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| Date | February 2024 |
| Project | Rate-regulated Activities |
| Topic | Boundary of a regulatory agreement (Addendum) |
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Objective

1. This paper includes a flow chart that summarises the staff recommendations in [Agenda Paper 9A](#) that the IASB will discuss at its meeting on 22 February 2024.

The boundary of a regulatory agreement is the latest future date at which an entity has a present right to recover a regulatory asset (RA) by *increasing the regulated rate* to be charged to customers—paragraph B28 of the Exposure Draft [Regulatory Assets and Regulatory Liabilities](#) (ED).

