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Diese Sitzungsunterlage wird der Öffentlichkeit für die FA-Sitzung zur Verfügung gestellt, so dass dem Verlauf der Sitzung gefolgt werden kann. Die Unterlage gibt keine offiziellen Standpunkte der FA wieder. Die Standpunkte der FA werden in den Deutschen Rechnungslegungs Standards sowie in seinen Stellungnahmen (Comment Letters) ausgeführt.
Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

IFRS-FA – öffentliche Sitzungsunterlage

Sitzung:	07. IFRS-FA / 27.07.2012 / 15:00 – 15:30 Uhr
TOP:	09 – Interpretationsentwürfe des IFRSIC
Thema:	DI/2012/1 - Levies Charged by Public Authorities on Entities that Operate in a Specific Market
Papier:	07_09b_IFRS-FA_Levies_CL_EFRAG

Hintergrund

- 1 EFRAG hat am 6. Juli 2012 ihren Entwurf einer Stellungnahme zu DI/2012/1 *Levies Charged by Public Authorities on Entities that Operate in a Specific Market* veröffentlicht (siehe **07_09d**).
- 2 Das DRSC äußert sich zu diesen Stellungnahmeentwürfen gewöhnlich nicht im Detail, sondern stellt EFRAG die eigene Stellungnahme zur Kenntnisnahme zur Verfügung, da in dieser Unterlage bereits die Auffassung des DRSC bzw. der entsprechenden Fachgremien des DRSC zum Ausdruck gebracht wird.
- 3 Etwas anderes gilt jedoch in den Fällen, in denen EFRAG in seinem Stellungnahmeentwurf direkte Fragen an die *Constituents* stellt, wie dies auch in dem DCL zu DI/2012/1 der Fall ist.
- 4 Vor diesem Hintergrund findet sich auf den Folgeseiten der Entwurf einer Stellungnahme des IFRS-FA in Bezug auf den DCL von EFRAG mit vorgeschlagenen Antworten zu diesen Fragen von EFRAG an die *Constituents*.

Frage an den IFRS-FA

Stimmen Sie diesen vorgeschlagenen Antworten zu?



DRAFT

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EFRAG
Françoise Flores
35 Square Meeûs

E-Mail info@drsc.de

Berlin, 27 July 2012

B-1000 Brussels

Dear Françoise,

IFRS Interpretations Committee DI/2012/1 Levies Charged by Public Authorities on Entities that Operate in a Specific Market

On behalf of the Accounting Standards Committee of Germany (ASCG), I am writing to comment on EFRAG's draft comment letter on the IFRSIC's DI/2012/1 Levies Charged by Public Authorities on Entities that Operate in a Specific Market (herein referred to as 'DI'). We appreciate the opportunity to comment on EFRAG's draft comment letter.

For our arguments and further details, please see our comment letter to the IFRSIC attached to this letter.

For our answers to the questions raised to constituents in EFRAG's Draft Comment Letter, please refer to the appendix to this letter.

If you would like to discuss any aspect of this comment letter in more detail, please do not hesitate to contact me.

Yours sincerely,

Liesel Knorr
President



Appendix

Questions raised in EFRAG's DCL on DI/2012/1 to constituents

Question to EFRAG's constituents

- 1 Do you believe that the scope of the Draft Interpretation is too broad? Please explain.
- 2 Are there any levies to which the Draft Interpretation applies that you believe should be outside its scope? If so, please explain.

Ad 1 Our main concern is that the scope is not specific enough to be free of doubt. In some instances we even suggest to scope in additional issues. For further details, please refer to our CL.

Ad 2 N.A.

Question to EFRAG's constituents

- 12 Do you believe (based on the principles in IAS 37) that for levies that are due only if a minimum revenue threshold is achieved, crossing the minimum revenue threshold is the obligating event? If so, do you believe that this results in useful information and achieves faithful representation.

Ad 12 Yes, we do believe (based on the principles in IAS 37) that for levies that are due only if a minimum revenue threshold is achieved, crossing the minimum revenue threshold is the obligating event.

However, we do not believe that this results in useful information. This is why we propose considering an amendment to IAS 34 in order to require the same accounting for such levies as it currently is required in IAS 34.30 (c) for income tax expense.

Question to EFRAG's constituents

- 18 Are there any levies that you believe give rise to an asset (e.g. a right to operate until the next levy payment is due) and that are hence outside the scope of the Draft Interpretation? If so, please provide details.

Ad 18 Yes, we do believe so. We consider examples of such kind to be rights with respect to specific products or permissions, where the entity has control over



these resources. However, we are not aware of any instances we may make reference to.

Question to EFRAG's constituents

28 Do you believe that the Draft Interpretation results in decision-useful financial information in annual financial statements and in interim financial statements (see paragraph 23 above)? Please explain why. If not, please indicate what you would recommend the IASB / IFRS Interpretation Committee, along with your reasoning.

Ad 28 No, we do not believe so for interim reporting purposes. Please refer to our comment 'Ad 12' above.