EFRAG
European Financial Reporting Advisory Group

International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

10 November 2015

Dear Sir/Madam,

Re: Clarifications to IFRS 15 Revenue from Contracts with Customers

On behalf of the European Financial Reporting Advisory Group (EFRAG), I am writing to comment on the Exposure Draft ED/2015/6 *Clarifications to IFRS 15,* issued by the IASB on 30 July 2015 (the 'ED').

This letter is intended to contribute to the IASB's due process and does not necessarily indicate the conclusions that would be reached by EFRAG in its capacity as advisor to the European Commission on endorsement of definitive IFRS in the European Union and European Economic Area.

Our detailed comments and responses to the questions in the ED are set out in the Appendix. To summarise, EFRAG supports the IASB's efforts to clarify IFRS 15 *Revenue from Contracts with Customers* to help reduce potential diversity in practice that might arise upon the adoption of the Standard.

We believe the converged revenue Standard is a step forward in financial reporting that will provide benefits to both preparers and users internationally. While we support the convergence of IFRS 15 with Topic 606 *Revenue from Contracts with Customers*, we agree with the IASB's decision not to clarify certain issues where the FASB has decided to provide further guidance in the Standard. EFRAG believes that, at this stage, before the implementation of IFRS 15, the IASB should only clarify those issues that are strictly necessary for a proper understanding of IFRS 15. However, EFRAG has some concerns in relation to two illustrative examples on identifying performance obligations.

In addition, in our view, the IASB should make its best effort, in collaboration with the FASB, to retain the current level of convergence. In this regard, EFRAG encourages the IASB to continue to discuss emerging issues together with the FASB to provide a basis for reaching converged solutions. Where divergence arises, we support the IASB's decision to include a discussion in the Basis for Conclusions of the potential impacts on convergence for each of the issues where either the IASB or the FASB have decided to propose amendments to the Standard.

If you would like to discuss our comments further, please do not hesitate to contact Patricia McBride, Vincent van Caloen or me.

Yours faithfully,

Claes Norberg
Acting Vice-President of the EFRAG Board

APPENDIX

Question 1 - Identifying performance obligations

IFRS 15 requires an entity to assess the goods or services promised in a contract to identify the performance obligations in that contract. An entity is required to identify performance obligations on the basis of promised goods or services that are distinct.

To clarify the application of the concept of 'distinct', the IASB is proposing to amend the Illustrative Examples accompanying IFRS 15. In order to achieve the same objective of clarifying when promised goods or services are distinct, the FASB has proposed to clarify the requirements of the new revenue Standard and add illustrations regarding the identification of performance obligations. The FASB's proposals include amendments relating to promised goods or services that are immaterial in the context of a contract, and an accounting policy election relating to shipping and handling activities that the IASB is not proposing to address. The reasons for the IASB's decisions are explained in paragraphs BC7–BC25.

Do you agree with the proposed amendments to the Illustrative Examples accompanying IFRS 15 relating to identifying performance obligations? Why or why not? If not, what alternative clarification, if any, would you propose and why?

EFRAG's response

EFRAG agrees with the IASB's proposed clarifications. However, we have some concerns in relation to Illustrative Example 10 – Case B and Example 11 – case A.

1 EFRAG agrees with the IASB's decision not to modify the mandatory part of the Standard in this regard, and to revise the existing Illustrative Examples and include additional illustrations in the non-mandatory part of the Standard. In our view, with the exception of Illustrative Example 10 – Case B, the amended wording of the existing and the new Illustrative Examples will likely make clearer the assessment of whether a good or service is distinct, which is one of the most relevant considerations in the IFRS 15 revenue recognition model.

2 However, in our opinion the IASB should explain in the Basis for Conclusions the reasons for the addition of Illustrative Example 10 – Case B. We understand that the example has been proposed because some constituents expressed concerns at the TRG discussions that the term 'combined output' in paragraph 29(a) might preclude the identification of a single performance obligation when an output comprises more than one phase, element or unit. For example, whether a contract to build five identical units to a customer's design should always be determined to contain five performance obligations or could the five units in some situations be considered a single performance obligation because they are not distinct within the context of the contract. As explained in paragraph BC14 of the ED, the FASB has decided to clarify in Topic 606 that a combined output may include more than one phase, element, or unit. While we agree with the IASB's decision not to clarify this issue in the body of the Standard, we consider that the IASB should explain in the Basis for Conclusions the reasons for the addition of that example.

3 In addition, in relation to the wording of Illustrative Example 10 – Case B, in our opinion it would be helpful to:

(a) Link more explicitly the conclusions reached to the principles in IFRS 15;

(b) Extend the example by considering a fact pattern where the customer decides to buy more units;

(c) Ensure that the 'capable of being distinct' assessment (paragraph IE48B) and the 'separately identifiable' assessment (paragraph IE48C) refer to each of the devices or units rather than to the 'integration of various activities' described in paragraph IE48A (procuring materials, manufacturing or testing of the devices, among others) that the entity undertakes. We note that those paragraphs refer to the 'goods or services' without explicitly referring to the devices or units, which might create confusion; and

(d) Explain why it is assessed that the entity is providing a significant integration service for the goods or services (i.e., the devices) in the contract that leads to the conclusion that all the goods or services are a single performance obligation because it is not self-evident from the proposed wording.

4 In EFRAG's opinion, Example 11 – case C is not necessary because the rationale for an installation service as a separate performance obligation is already explained in Example 11 – case A. We therefore recommend to either more clearly articulate the differences between these cases or remove Example 11 – case C.

Identifying immaterial goods or services

5 In relation to the FASB's decision to clarify that an entity is not required to identify goods or services promised to the customer that are immaterial in the context of the contract, EFRAG supports the IASB's decision not to clarify this issue. This decision is consistent with the IASB's tentative decision (in the Disclosure Initiative project) not to include a reference to materiality considerations in every standard, because materiality is a pervasive concept. Applying this concept in the process of identifying performance obligations is expected to result in the same conclusion as intended by the FASB with the clarification.

Shipping and handling activities

6 EFRAG agrees with the IASB's decision not to add a practical expedient on shipping and handling activities as proposed by the FASB. In effect, IFRS 15 requires analysing whether the goods or services (in this case, the shipping and handling activities) are or are not separate performance obligations. We agree that the introduction of the practical expedient would create an exception to the revenue recognition model. EFRAG also welcomes the proposed wording in the Basis for Conclusions (in particular, paragraph BC24) because it states that the practical expedient would override IFRS 15 and therefore, in our view, it will alert IFRS preparers not to apply US GAAP by analogy.

Question 2 - Principal versus agent considerations

When another party is involved in providing goods or services to a customer, IFRS 15 requires an entity to determine whether it is the principal in the transaction or the agent. To do so, an entity assesses whether it controls the specified goods or services before they are transferred to the customer.

To clarify the application of the control principle, the IASB is proposing to amend paragraphs B34–B38 of IFRS 15, amend Examples 45–48 accompanying IFRS 15 and add Examples 46A and 48A.

The FASB has reached the same decisions as the IASB regarding the application of the control principle when assessing whether an entity is a principal or an agent, and is expected to propose amendments to Topic 606 that are the same as (or similar to) those included in this Exposure Draft in this respect. The reasons for the Boards' decisions are explained in paragraphs BC26–BC56.

Do you agree with the proposed amendments to IFRS 15 regarding principal versus agent considerations? In particular, do you agree that the proposed amendments to each of the indicators in paragraph B37 are helpful and do not raise new implementation questions? Why or why not? If not, what alternative clarification, if any, would you propose and why?

EFRAG's response

EFRAG supports the IASB's proposed amendments although we have some editorial and wording suggestions. EFRAG also expresses some concerns in relation to the inclusion of paragraphs B34 and B34A.

7 EFRAG believes that the proposed amendments will support a better understanding of the requirements and are likely to improve consistency in applying the guidance. Therefore, we support the IASB's proposed amendments.

8 EFRAG believes that the proposed amendments to paragraph B37 are clear and consistent with the Illustrative Examples. Therefore we do not object to the proposed clarifications to the indicators that an entity controls the specified good or service before it is transferred to the customer, even if, in our opinion, the proposed amendments are not essential. However, we would recommend to articulate how these criteria may result in different conclusions when considered in a control principle's view, compared to the risks-and-rewards context in which they were applied in the past.

9 In EFRAG's opinion, the discussion on the inclusion of paragraphs B34 and B34A in paragraph BC48 of the Basis for Conclusions of the ED does not seem to be aligned with the principle for the consideration of amendments as discussed in paragraph BC4 of the Basis for Conclusions of the ED.

10 In addition, EFRAG has the following wording suggestions to the amendments:

(a) We understand that, after paragraph B35A(a), the word 'or' is missing;

(b) Illustrative Example 46A: in our view, it would be helpful to make a reference to the proposed new paragraph B35A(b), after the second sentence in paragraph IE238E. In our opinion, paragraph IE238E in the example could more clearly articulate (as other examples do), why the entity controls the service before its transfer to the customer (i.e., the supplier does not have the ability to direct the service to a different customer or to provide a different service; the entity could instead direct the supplier to provide the service to other customer or even to receive the office maintenance services itself);

(c) Illustrative Example 47: in our view, it would be helpful if paragraph IE242B made a reference to the proposed new paragraph B35A(a);

(d) Illustrative Example 48: In our opinion, paragraph IE247B(c) is confusing. It states that "the entity does not provide a customer with the right to a meal"; however, the example previously states (paragraph IE247A) that the specified good or service is the right to a meal in the form of a voucher. In addition, paragraph IE247B(c) refers to the indicator in paragraph B37(a), but it could be confused as well with the new proposed paragraph B35A(b) that refers to a good or service provided on the entity's behalf;

(e) Paragraph BC47 explains the intended benefits of adding the new paragraph B34A in the body of the Standard. However, paragraph BC47(c) refers to the amended paragraph B34. Therefore, we suggest that the IASB refers to the benefits of both the amended paragraph B34 and the new paragraph B34A; and

(f) It would be helpful that paragraphs BC50(a) and BC50(c) in the Basis for Conclusions made a reference to the new proposed paragraphs B35A(a) and B35A(b), respectively.

Question 3 – Licensing

When an entity grants a licence to a customer that is distinct from other promised goods or services, IFRS 15 requires the entity to determine whether the licence transfers to a customer either at a point in time (providing the right to use the entity's intellectual property) or over time (providing the right to access the entity's intellectual property). That determination largely depends on whether the contract requires, or the customer reasonably expects, the entity to undertake activities that significantly affect the intellectual property to which the customer has rights. IFRS 15 also includes requirements relating to sales-based or usage-based royalties promised in exchange for a licence (the royalties constraint).

To clarify when an entity's activities significantly affect the intellectual property to which the customer has rights, the IASB is proposing to add paragraph B59A and delete paragraph B57 of IFRS 15, and amend Examples 54 and 56–61 accompanying IFRS 15. The IASB is also proposing to add paragraphs B63A and B63B to clarify the application of the royalties constraint. The reasons for the IASB's decisions are explained in paragraphs BC57–BC86.

The FASB has proposed more extensive amendments to the licensing guidance and the accompanying Illustrations, including proposing an alternative approach for determining the nature of an entity's promise in granting a licence.

Do you agree with the proposed amendments to IFRS 15 regarding licensing? Why or why not? If not, what alternative clarification, if any, would you propose and why?

EFRAG's response

EFRAG agrees with the IASB's proposals of clarifications although we have some editorial and wording suggestions.

Determining the nature of an entity's promise in granting a licence

11 EFRAG supports the IASB's proposal to clarify the existing principle in IFRS 15 for the recognition of licences that grant the customer a right to access the entity's intellectual property.

12 We acknowledge that the IASB's intended clarification is different from the clarification that the FASB has proposed. While we support the convergence of IFRS 15 with Topic 606, in our view, it is worth clarifying the existing principle in the Standard rather than providing a broader re-articulation of the guidance as proposed by the FASB before the implementation of the Standard.

13 We particularly welcome paragraph BC70 in the Basis for Conclusions that explicitly refers to situations where the approaches of the IASB and the FASB may lead to different outcomes as a consequence of different decisions on this issue. In our view it will mitigate the risk of IFRS constituents applying US GAAP by analogy on this issue.

14 On the other hand, in our opinion the first three sentences of the proposed paragraph BC63 in the Basis for Conclusions are confusing:

(a) The first sentence seems to imply that the assessment in paragraph B59A is based on whether the activities affect the intellectual property's ability to provide benefit to the customer. That is, it seems to refer only to the new proposed paragraph B59A(b), ignoring paragraph B59A(a);

(b) In addition, the first sentence seems to analogise the 'utility' of the intellectual property with the 'intellectual property's ability to provide benefit to the customer' (as described in the proposed new paragraph B59A(b)). However, the second sentence seems to analogise the utility with either the form, the functionality or value of the intellectual property. We suggest that the IASB clarifies whether 'utility' encompasses 'ability to provide benefit', 'form' and/or 'functionality' or to remove the word 'utility' from paragraph BC63 of the ED; and

(c) Finally, the third sentence states that "If the activities are expected to change the form or functionality of the intellectual property, those activities are considered to significantly affect the customer's ability to obtain benefit from the intellectual property". In our opinion, that sentence is mixing 'the ability to obtain benefit' with 'activities that significantly affect the intellectual property'. That is, the current wording of the proposed paragraph B59A would imply that if the activities are expected to change the form or functionality of the intellectual property (as described in paragraph B59A(b)), these activities will significantly affect the intellectual property.

Consideration in the form of sales-based or usage-based royalties

15 EFRAG agrees that the scope of the royalties constraint exception could be made clearer and therefore we support the IASB's proposed clarification. We would recommend to provide additional guidance on the identification in practice of the existence of a predominant item since no guidance is provided in the ED to make such assessment.

Contractual restrictions in a licence and the identification of performance obligations

16 EFRAG believes that a principle-based Standard does not need to clarify this specific issue. In our view, a clarification in the Basis for Conclusions, as proposed by the IASB, is sufficient.

17 The proposed Basis for Conclusions (paragraphs BC80 and BC81 of the ED) justify the IASB's decision not to clarify the issue referring to the existence of current guidance in IFRS 15 (paragraphs B62 and BC411). However, in our view, paragraphs B62 and BC411 refer to whether contractual restrictions in a licence contract affect the recognition at a point in time or over time rather than to the

number of promises in the contract. Therefore, we recommend that the IASB justifies differently the reasons for not clarifying this issue.

Determining when an entity should assess the nature of a licence

18 EFRAG understands that questions on this issue have arisen as a consequence of some constituents considering that there is a contradiction between paragraph BC407 in the Basis for Conclusions and paragraph B55 in the Application Guidance of IFRS 15. We agree with the IASB's decision to clarify this issue only in the Basis for Conclusions. Although the IASB could have opted for clarifying this issue along the lines proposed by the FASB, in our view that clarification would basically consist of moving one paragraph from the Basis for Conclusions to the body of the Standard. We consider that paragraph BC407 is explanatory and is appropriately included in the Basis for Conclusions rather than in the Standard itself.

Illustrative examples

19 EFRAG has the following wording suggestions in relation to the amendments proposed to the existing illustrative examples:

(a) In our opinion it would be helpful to make a reference in each example to either paragraph B55 (when the licence is not distinct) or paragraph B56 (when the licence is distinct or when the licence is the primary or dominant component of a combined performance obligation), to better illustrate when an entity has to determine the nature of its promise in granting a licence. For example, paragraph IE276 in example 54 concludes that the contract contains four performance obligations (and therefore, the software licence is distinct). Paragraph IE277 states that the entity assesses the nature of its promise without providing the reasons. In our view, it would be helpful to clarify that, according to paragraph B56, because the licence is distinct, an entity has to assess the nature of its promise. We believe that clarification would help to avoid the concerns expressed by some constituents mentioned in paragraph BC83 of the ED as to when an entity has to determine the nature of its promise in granting a licence.

(b) Illustrative example 55: as opposed to the other illustrative examples, in our view, this example fails to explain how to assess the two criteria set out in paragraph 27 of IFRS 15 for a good or service to be distinct. Although an entity would conclude that a good or service is not distinct if one of the two criteria is not met, the example would be better articulated if both criteria were assessed. We refer to the wording proposed to this example in the FASB's Exposure Draft (example 55, paragraphs 606-10-55-365/365A of the FASB's ED), which, in our opinion, is better articulated. Although the conclusion derived from the example is clear (the licence and the updates are not distinct and therefore the contract contains one single performance obligation), the explanation could be improved as suggested below:

(i) First, it does not assess whether the licence and the updates are 'capable of being distinct' in accordance with paragraph 27(a); in our view, the example should state that the customer can benefit from (a) the licence on its own without the updates and (b) the updates together with the initial licence. Although the benefit the customer can derive from the licence on its own (that is, without the updates) is limited because the updates are critical, the licence can be used in a way that generates some economic benefits. Therefore, the criterion in paragraph 27(a) is met.

(ii) Secondly, it does not explicitly conclude whether the licence and the updates are 'distinct within the context of the contract' (criterion in

paragraph 27(b)). In addition, the 'distinct within the context of the contract' assessment would be better articulated should it state that the two promises (the licence and the updates) are inputs to a combined output (which is "a subscription to the entity's intellectual property for a period of time", as the example concludes).

(iii) Finally, and similar to our comment in paragraph 19(a) above, paragraph IE280 states that the entity has to apply the general requirements on satisfying performance obligations when determining whether the performance obligation is recognised at a point in time or over time. We understand that the example is assuming that, because the updates are essential, the licence is not the primary or dominant component of the combined performance obligation (as stated in paragraph BC407). Otherwise, the entity should determine the nature of the entity's promise (i.e., a right to use or a right to access the entity's intellectual property). Therefore, we believe that the example should explain that, because the licence is not distinct and is not the primary or dominant component of the contract, the entity has to apply the general requirements on satisfying performance obligations as stated in paragraph B55.

(c) Illustrative example 57: in our view, paragraph IE296 should refer to paragraph B63A rather than to paragraph B63B.

Question 4 - Practical expedients on transition

The IASB is proposing the following two additional practical expedients on transition to IFRS 15:

(a) to permit an entity to use hindsight in (i) identifying the satisfied and unsatisfied performance obligations in a contract that has been modified before the beginning of the earliest period presented; and (ii) determining the transaction price.

(b) to permit an entity electing to use the full retrospective method not to apply IFRS 15 retrospectively to completed contracts (as defined in paragraph C2) at the beginning of the earliest period presented.

The reasons for the IASB's decisions are explained in paragraphs BC109–BC115. The FASB is also expected to propose a practical expedient on transition for modified contracts.

Do you agree with the proposed amendments to the transition requirements of IFRS 15? Why or why not? If not, what alternative, if any, would you propose and why?

EFRAG's response

EFRAG agrees with the IASB's proposal to include two practical expedients upon transition. However EFRAG recommends that the IASB considers, in its redeliberations of the Exposure Draft, additional discussions that might take place at the TRG in relation to the meaning of 'completed contracts' and its impact on subsequent accounting after adoption of IFRS 15. Further, we recommend that the IASB is alert to further implementation issues and make their best efforts to reach converged solutions with the FASB where appropriate

20 EFRAG believes that the application of the contracts modification guidance in IFRS 15 will be challenging upon transition, especially for entities that have a high volume of contracts with many modifications before the date of initial application.

21 In our opinion, an entity applying the practical expedient would still need to perform some of the more burdensome steps in the contract modification guidance (i.e.,

tracking all the contract modifications between inception until the beginning of the earliest period presented or obtaining the historic stand-alone selling price of each good or service), we understand that the expedient will alleviate, at least partially, some of the challenges that arise upon transition when accounting for contract modifications.

22 EFRAG also agrees with the introduction of a practical expedient on completed contracts because reducing the population of contracts to which IFRS 15 applies will likely reduce the cost and complexity of applying IFRS 15 without requiring a significant departure from the revenue model. However, we are concerned about the different interpretations of 'completed contracts' and its subsequent accounting after adoption of IFRS 15 as was evidenced in the July 2015 TRG meeting, where divergent views were expressed by the TRG members. Therefore, EFRAG recommends that the IASB considers in its redeliberations of the Exposure Draft additional discussions that might take place at the TRG around transition. Otherwise, we are concerned that if the notion of 'completed contracts' and its subsequent accounting is not clear, it may lead to additional diversity in practice, even if that definition already exists in IFRS 15. That is, there is a risk that entities might apply that concept differently not only in the modified retrospective approach but also in the full retrospective approach if amended.

Question 5 - Other topics

The FASB is expected to propose amendments to the new revenue Standard with respect to collectability, measuring non-cash consideration and the presentation of sales taxes. The IASB decided not to propose amendments to IFRS 15 with respect to those topics. The reasons for the IASB's decisions are explained in paragraphs BC87–BC108.

Do you agree that amendments to IFRS 15 are not required on those topics? Why or why not? If not, what amendment would you propose and why? If you would propose to amend IFRS 15, please provide information to explain why the requirements of IFRS 15 are not clear.

EFRAG's response

EFRAG agrees with the IASB's decisions not to clarify these issues in IFRS 15. EFRAG recommends that the discussion of the differences between IFRS 15 and Topic 606 in paragraph A1 of the Basis for Conclusions of IFRS 15 is kept up to date as new differences emerge.

Collectability

23 EFRAG agrees with the IASB's decision not to clarify this issue. In our view, the most important of the FASB's clarifications consists of specifying that an entity does not have to evaluate whether it will collect all the amount of consideration promised in a contract but only the consideration associated to the goods or services that the entity will transfer. Further, this is already addressed in the Basis for Conclusions (paragraph BC46[1]).

[1] Paragraph BC46 of IFRS 15 states: […] the boards specified in paragraph 9(e) of IFRS 15 that an entity should assess only the consideration to which it will be entitled in exchange for the goods or services that will be transferred to a customer. Therefore, if the customer were to fail to perform as promised and consequently the entity would respond to the customer's actions by not

24 Therefore, in our view, the FASB's proposal will basically move one paragraph from the Basis for Conclusions to the body of the Standard. In our opinion, paragraph BC46 is explanatory and, therefore, is appropriately included in the Basis for Conclusions rather than in the Standard itself.

25 EFRAG also agrees with the IASB's decision not to clarify the meaning of 'contract termination' under IFRS 15. In our view, an entity applying IFRS 15 would normally conclude that a contract termination means that an entity has stopped transferring goods or services (as the FASB intends to clarify), rather than stopped pursuing collection from the customer. We therefore believe that the definition of a completed contract (in paragraph C2(b)) provides sufficient guidance.

Non-cash consideration

26 EFRAG agrees with the IASB's decision not to provide guidance either on the measurement date of the non-cash consideration or on when to apply the constraint on variable consideration in situations where the fair value of the non-cash consideration varies because of the form of the consideration and for reasons other than the form of the consideration. Existing IFRS does not provide specific requirements on the measurement date for non-cash consideration, therefore IFRS 15 is not expected to create more diversity than presently exists. Furthermore we understand that stakeholders have told the IASB that any practical effect of different measurement dates would only arise in limited circumstances.

27 In addition, EFRAG acknowledges that the IASB has already approved the publication of a Draft IFRIC Interpretation of IAS 21 *The Effects of Changes in Foreign Exchange Rates* that will clarify the date at which revenue has to be accounted for in foreign currency transactions that contain a payment or receipt of advance consideration. Due to the interactions with that issue, we agree with the IASB's decision to consider, if needed, the measurement date of the non-cash consideration more comprehensively in a separate project (as stated in paragraph BC100 of the ED).

Presentation of sales taxes

28 EFRAG understands that this concern has been mainly raised in the US because US GAAP currently permits an entity to make an accounting policy election to present sales taxes on either a gross basis or a net basis.

29 However, EFRAG holds the view that IFRS 15 requires the same level of judgement as presently required in IAS 18 *Revenue* and no specific concerns have been raised in the past by constituents on this issue. Therefore, EFRAG agrees with the IASB's decision not to clarify this issue.

Differences between IFRS 15 and Topic 606

30 EFRAG's preference is that IFRS 15 and Topic 606 should remain as converged as possible. In order to retain as much convergence as possible, EFRAG's view is that emerging issues should be, at least initially, debated by the IASB and the FASB together rather than being debated separately by their interpretative bodies – the IFRS Interpretations Committee and the FASB's Emerging Issues Task force – and, hopefully, any resulting standard-setting activity will be both high quality and a converged outcome.

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transferring any further goods or services to the customer, the entity would not consider the likelihood of payment for those goods or services that would not be transferred.

31 Given the discussions continuing at the TRG since the issue of this ED, it is possible that further differences between IFRS 15 and Topic 606 will emerge. EFRAG considers that it is important that entities have a reliable summary of differences between standards that were initially converged. Accordingly, EFRAG recommends that the discussion of the differences between IFRS 15 and Topic 606 in paragraph A1 of the Basis for Conclusions of IFRS 15 is kept up to date if further differences emerge.