

FACPCE'S COMMENTS ON ED 43, SERVICE CONCESSION ARRANGEMENTS: GRANTOR

Paragraph Comments

8. It is considered that “the existing assets of the grantor”, referred to in this paragraph, should be in the grantor's patrimony without any limitation.
12. Similar considerations to those mentioned in paragraph 8: the grantor's assets should never be part of the arrangement's asset and continue being reclassified as “Property, Plant and Equipment”.
15. This paragraph could be eliminated.
16. Contemplate it as follows: “Where the grantor compensates the operator for the service concession asset, by making payments and service portions of payments by the grantor to the operator are separable, the asset portion of the payments”.
17. Contemplate it as follows: “When the asset and service parts of the payments from the grantor to the operator are not separable, the original service concession assets will be measured by technical valuation”.