

# MFSA

---

MALTA FINANCIAL SERVICES AUTHORITY

## **IFRS 15: Revenue from Contracts with Customers**

### **Issues for Consideration**

---

The European Securities and Markets Authority ('ESMA') has today issued a Public Statement on issues for consideration in implementing IFRS 15: *Revenue from Contracts with Customers*.

Issuers of securities admitted to trading on regulated markets and their auditors should take this Public Statement into consideration in their respective work during the implementation of IFRS 15 especially when disclosing and auditing the expected effects in IFRS financial statements. A copy of the Public Statement can be accessed through the following [link](#).

#### **Contacts**

Any queries or requests for clarifications in respect of the above should be addressed to Ms Lorraine Vella, Senior Manager, Securities and Markets Supervision Unit by e-mail on [lvella@mfsa.com.mt](mailto:lvella@mfsa.com.mt) or to Ms Stephanie Buhagiar Camilleri, Analyst, by e-mail on [scamilleri@mfsa.com.mt](mailto:scamilleri@mfsa.com.mt)

**Communications Unit**  
**Malta Financial Services Authority**  
**20 July 2016**