

35/2021

CCS Insights

MFRS 9, MFRS 139, MFRS 7, MFRS 4 及 MFRS 16:
关于利率基准(IBOR)改革第二阶段的修订

Interest Rate Benchmark Reform—Phase 2: (Amendments
to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16)

Feel the CCS & Co Difference

A 3D bar chart with several bars of varying heights in blue, green, and orange. Several bars have upward-pointing arrows on top, colored green, orange, and red. In the foreground, there are large 3D currency symbols: a white dollar sign (\$), a white Indian Rupee symbol (₹), and a blue Japanese Yen symbol (¥). To the right, there is a blue pie chart with a white slice removed. The background is a light blue grid.The logo for CCS & Co, consisting of the letters 'CS' in white inside an orange square.


国际财务报告准则的变化

MFRS 9, MFRS 139, MFRS 7,
MFRS 4 及 MFRS 16

关于利率基准 (IBOR) 改革第二阶段的修订

A photograph of a green hedge maze on a stone path. The maze is circular with a central opening. In the top right corner, there is an orange square logo with the letters 'CS' in white.The logo for CCS & Co, consisting of the letters 'CS' in white inside an orange square.


国际财务报告准则的变化



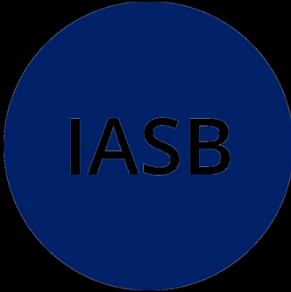
- 国际会计准则理事会 (IASB) 发布：
 - 对《国际财务报告准则第9号》、《国际会计准则第39号》、《国际财务报告准则第7号》、《国际财务报告准则第4号》和《国际财务报告准则第16号》关于利率基准 (IBOR) 改革第二阶段的修订
 - Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 – Interest rate benchmark (IBOR) reform – Phase 2

24

国际财务报告准则的变化



- IASB 启动分为两个阶段的专门项目，以探讨如何减轻 IBOR 改革所带来的影响。
 - 第一阶段的修订已于2019年9月发布，针对 IBOR 改革导致的不确定性对套期会计 [Hedge Accounting] 产生的影响，该修订制定了有关套期会计的临时性减轻方案 [temporary reliefs]。



25

国际财务报告准则的变化



- IASB 启动分为两个阶段的专门项目，以探讨如何减轻 IBOR 改革所带来的影响。
 - 第二阶段的修订发布于2020年8月27日，说明如何应对基准利率改革过程中出现的问题，
 - 这也包括：以某项替代利率取代基准利率 [including the replacement of one benchmark with an alternative one]。

16

修订的性质



- 对于以摊余成本计量 [amortized cost measurement applies] 的金融工具 [instruments]，第二阶段修订提供了一项实务简化处理 [practical expedient]，因 IBOR 改革导致合同现金流量 [contractual cash flows] 计算基础发生变动的，进行会计处理时，应当按照 IFRS 9 第 B5.4.5 段更新实际利率 [effective interest rate] 。

17

修订的性质



- 因此，主体不会立即确认利得或损失。
- 此项实务简化处理仅限于该等变动是源自 IBOR 改革直接导致的必然结果，以及变动后的新基础在经济意义上与旧基础等同。
- This practical expedient applies only to such a change and only to the extent it is necessary as a direct consequence of IBOR reform, and the new basis is economically equivalent to the previous basis.

18

修订的性质



- 采用 IFRS 9 临时豁免 [temporary exemption] 的保险公司 [Insurers]，也需要应用这项实务简化处理。
- IFRS 16 也已相应修改，即对于因 IBOR 改革导致承租人计算未来租赁付款额 [basis for determining future lease payments] 的基础发生变动的租赁变更 [lease modifications]（例如，租赁付款额按 IBOR 利率指数确定），要求承租人使用类似的实务简化处理。

19

End date for Phase 1 relief for non contractually specified risk components in hedging relationships

- 第二阶段的修订，要求主体在变更非合同 [non contractually] 规定的风险组成部分或对冲关系终止时，以较早者为准，停止对非合同规定的风险组成部分应用第一阶段的减免或当对冲关系终止时。而第一阶段的修订并未对此作出规定。
- The Phase 2 amendments require an entity to prospectively cease to apply the Phase 1 reliefs to a non contractually specified risk component at the earlier of when changes are made to the non contractually specified risk component, or when the hedging relationship is discontinued. No end date was provided in the Phase 1 amendments for risk components.


20

Additional temporary exceptions from applying specific Hedge Accounting requirements

- 对套期会计 [Hedge Accounting] 具体要求的新增临时豁免
 - 对于受 IBOR 改革直接影响的套期关系，第二阶段的修订还提供了新的临时豁免，即豁免适用 IAS 39 和 IFRS 9 的套期会计具体要求：

套期指定及书面文件的变动 Changes to designations and hedge Documentation	当第一阶段豁免停止采用，主体应当修改套期书面文件以反映 IBOR 改革的影响。套期书面的修改必须在该变动的报告期末前做出并且不构成原套期的终止。 [Such amendments do not constitute a discontinuation.]
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21




Additional temporary exceptions from applying specific Hedge Accounting requirements

- 对套期会计 [Hedge Accounting] 具体要求的新增临时豁免

<p style="text-align: center;">现金流量套期储备 累计金额</p> <p>[Amounts accumulated in the cash flow hedge reserve]</p>	<p>在修改套期书面文件中关于被套期项目的描述时，主体应当基于替代基准利率确定被套期的未来现金流量作为现金流量套期储备累计金额。</p> <p>[When amending the description of a hedged item in the hedge documentation, the amounts accumulated in the cash flow hedge reserve are deemed to be based on the alternative benchmark rate on which the hedged future cash flows are determined.]</p>
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22




Additional temporary exceptions from applying specific Hedge Accounting requirements

- 对套期会计 [Hedge Accounting] 具体要求的新增临时豁免

<p style="text-align: center;">IAS 39下有效性的 回顾性评价</p> <p>[Retrospective effectiveness test (IAS 39 only)]</p>	<p>对于累计变动基础上的套期关系有效性的回顾性评价，当停止应用第一阶段关于有效性回顾性评价的豁免规定时，主体可以基于单项套期关系，将被套期项目和套期工具的公允价值累计变动重设为零。</p> <p>For the purposes of assessing the retrospective effectiveness of a hedge relationship on a cumulative basis, an entity may, on an individual hedge basis, reset to zero the cumulative fair value changes of the hedged item and hedging instrument when ceasing to apply the retrospective effectiveness assessment relief provided by the Phase 1 amendments.</p>
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23

Additional temporary exceptions from applying specific Hedge Accounting requirements




- 对套期会计 [Hedge Accounting] 具体要求的新增临时豁免

组合套期 Groups of items	<p>在修改项目组合的套期关系时，主体应基于被套期的基准利率将被套期项目组合划分为若干小组，并将各组中的基准利率指定为被套期风险。</p> <p>When amending the hedge relationships for groups of items, hedged items are allocated to sub-groups based on the benchmark rate being hedged, and the benchmark rate for each sub-group is designated as the hedged risk.</p>
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24

Additional temporary exceptions from applying specific Hedge Accounting requirements



- 对套期会计 [Hedge Accounting] 具体要求的新增临时豁免

风险成分 – “可单独识别”的要求 Risk components – separately identifiable requirement	<p>被指定为“非合同明确指明的风险成分” [a non-contractually specified risk component] 的替代基准利率，若在被指定时无法单独识别 [that is not separately identifiable at the date when it is designated]，但主体合理预期该替代利率将在首次指定日起的24个月内满足要求，则视为于指定当日即满足要求。“24个月”的条件将适用于每项替代基准利率。但是，风险成分必须始终能够可靠计量。 [The risk component will, however, be required to be reliably measurable.]</p>
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25

国际财务报告准则的变化



- 马来西亚会计准则理事会 (MASB) 在2020年9月30日发布 Notice of Issuance / Amendments:
 - 对《MFRS 9, MFRS 139, MFRS 7, MFRS 4 及 MFRS 16》关于利率基准 (IBOR) 改革第二阶段的修订
 - Interest Rate Benchmark Reform—Phase 2 (Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16)

26

Notice - Issuance of

MASB Approved Accounting Standard



- 生效日期 [Effective date]
 - 起始日在2021年1月1日或以后的年度期间
 - 允许提前采用
 - An entity shall apply these amendments for annual periods beginning on or after 1 January 2021. Earlier application is permitted.

27

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What Types of Relief are Claimable for Individual Taxpayer in 2020