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# CCS Insights

MFRS 3: 对《业务合并》的修订

Amendments to MFRS 3: 'Business combinations'

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## 国际财务报告准则的变化

### Amendments to MFRS 3 'Business combinations'

# 对《业务合并》的修订

## 国际财务报告准则的变化



- 国际会计准则理事会（IASB）发布《国际财务报告准则第3号》（IFRS 3）：“业务合并—对《概念框架》的索引
  - 更新《国际财务报告准则第3号—业务合并》，更新后的准则引用了《财务报告概念框架 2018》，主要在确定业务合并中**资产或负债的构成**。
  - 此前，IFRS 3引用的是《财务报告概念框架 2001》。

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## 国际财务报告准则的变化



- IFRS 3, 'Business combinations - Reference to the Conceptual Framework'
  - The Board has updated IFRS 3, 'Business combinations', to refer to the 2018 Conceptual Framework for Financial Reporting, in order to determine what **constitutes an asset or a liability in a business combination**.
  - Prior to the amendment, IFRS 3 referred to the 2001 Conceptual Framework for Financial Reporting.



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## 国际财务报告准则的变化




- 此外，理事会针对 IFRS 3 中的负债和或有负债新增了一项例外规定。
- 该规定指出，对于某些类型的负债和或有负债 [不确定债务, contingent liabilities]，采用 IFRS 3 的主体应引用《国际会计准则第37号 — 准备、或有负债和或有资产》或《国际财务报告解释公告第 21号：税费 [Levies]》，而不再引用《财务报告概念框架 2018》。

## 国际财务报告准则的变化


- 如果未作出此项例外规定，主体就会在业务合并中确认某些负债，而根据 IAS 37，主体不需要确认这些负债。
- 因此，购买后，主体必须立即终止确认该等负债，同时确认一项未反映经济实质的利得。

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- 理事会还澄清，购买方不得于购买日确认 IAS 37 中定义的或有资产。

## MFRS 3



11 To qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the *Framework for the Preparation and Presentation of Financial Statements*<sup>2</sup> - *Conceptual Framework for Financial Reporting at the acquisition date*. For example, costs the acquirer expects but is not obliged to incur in the future to effect its plan to exit an activity of an acquiree or to terminate the employment of or relocate an acquiree's employees are not liabilities at the acquisition date. Therefore, the acquirer does not recognise those costs as part of applying the acquisition method. Instead, the acquirer recognises those costs in its post-combination financial statements in accordance with other MFRSs.

**MFRS 3**




**Liabilities and contingent liabilities within the scope of MFRS 137 or IC Interpretation 21**

21A      Paragraph 21B applies to liabilities and contingent liabilities that would be within the scope of MFRS 137 Provisions, Contingent Liabilities and Contingent Assets or IC Interpretation 21 Levies if they were incurred separately rather than assumed in a business combination.

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**MFRS 3**



23A      MFRS 137 defines a contingent asset as ‘a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity’.  
The acquirer shall not recognise a contingent asset at the acquisition date.

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## 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6月5日发布 Notice of Issuance / Amendments:
  - 对《MFRS 3》关于《业务合并》的修订
  - Reference to the Conceptual Framework (Amendments to MFRS 3 Business Combinations)

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## Notice - Issuance of

### MASB Approved Accounting Standard



- 生效日期 [Effective date]
  - 起始日在2022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 2022. Earlier application is permitted.

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What Types of Relief are Claimable for Individual Taxpayer in 2020