

38/2021

# CCS Insights

MFRS 137: 对《准备、或有负债和或有资产》  
的修订

Amendments to MFRS 137: 'Provisions, Contingent  
Liabilities and Contingent Assets'

*Feel the CCS & Co Difference*



## 国际财务报告准则的变化

# Amendments to MFRS 137 'Provisions, Contingent Liabilities and Contingent Assets'

## 对《准备、或有负债和或有资产》 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《国际会计准则第37号》(IAS 37)：准备、或有负债和或有资产—亏损合同—履约成本
  - IAS 37 中亏损合同 [onerous contract] 的定义为，主体为履行合同义务不可避免会发生的成本 [unavoidable costs] 超过按照合同预期将获得的经济利益 [economic benefits] 的合同。

## 国际财务报告准则的变化



- 不可避免会发生的成本为终止该合同的净成本与履行该合同的成本两者中的孰低者 [lower of the net cost of exiting the contract and the costs to fulfil the contract]。该修订澄清了“履约成本” [‘costs to fulfil a contract’] 的含义。
- 该修订规定，履行合同的直接成本包括：
  - 履行合同的增量成本（例如：直接人工、直接材料）；
  - 以及与履行合同直接相关的其他成本的分摊（例如：被用于履行合同的不动产、厂场及设备的折旧费用的分摊）。

## 国际财务报告准则的变化



- 该修订同时澄清，在为亏损合同计提单独准备 [separate provision] 之前，主体应确认履行合同时使用的资产所发生的减值损失 [impairment loss]，而不是只对专用于该合同的资产发生的减值损失 [on assets dedicated to that contract] 进行确认。
- 主体可能会因此确认更多的亏损合同准备，因为在这之前某些主体的履约成本仅包括增量成本。

## MFRS 137




### ***Onerous Contracts—Cost of Fulfilling a Contract (Amendments to MFRS 137)***

*This Addendum sets out the amendments to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets. An entity shall apply those amendments for annual reporting periods beginning on or after 1 January 2022. Earlier application is permitted.*

Paragraphs 68A, 94A and 105 are added and paragraph 69 is amended. Paragraph 68 is not amended, but is included for ease of reading. New text is underlined and deleted text is struck through.

## MFRS 137



**Application of the recognition and measurement rules**

...


**Onerous contracts**

...

68 This Standard defines an onerous contract as a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it.

10

## MFRS 137



68A The cost of fulfilling a contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract consist of both:


- (a) the incremental costs of fulfilling that contract—for example, direct labour and materials; and
- (b) an allocation of other costs that relate directly to fulfilling contracts—for example, an allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling that contract among others.

69 Before a separate provision for an onerous contract is established, an entity recognises any impairment loss that has occurred on assets ~~dedicated to that~~ used in fulfilling the contract (see MFRS 136).

...

11

## MFRS 137 - Transitional provisions




...

94A *Onerous Contracts—Cost of Fulfilling a Contract* [*Onerous Contracts—Cost of Fulfilling a Contract* issued by IASB in May 2020] added paragraph 68A and amended paragraph 69. An entity shall apply those amendments to contracts for which it has not yet fulfilled all its obligations at the beginning of the annual reporting period in which it first applies the amendments (the date of initial application). The entity shall not restate comparative information. Instead, the entity shall recognise the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or other component of equity, as appropriate, at the date of initial application.

12


## 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 137》关于《准备、或有负债和或有资产》的修订
  - Onerous Contracts —Cost of Fulfilling a Contract (Amendments to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets)

13

## 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.

14

# Your Trusted Accountants

## FEEL THE CCS & CO DIFFERENCE

CCS & Co provides clients with the specialized accounting support and services they need, allowing them to focus on their businesses and personal lives. We have been in the industry since 2004, and our team of professionals work diligently, in accordance with the highest professional standards.



# 03 – 9058 8313



What Types of Relief are Claimable for Individual Taxpayer in 2020