

43/2021

# CCS Insights

MFRS 2018 – 2020年度改进：对《金融工具》的修订

Annual Improvements to MFRS Standards 2018–2020: Amendment to MFRS 9 Financial Instruments

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Annual Improvements 2018-2020

国际财务报告准则年度改进



- 终止确认金融负债的“10%”测试中的费用 [Fees in the '10 per cent' Test for Derecognition of Financial Liabilities]
  - 针对 IFRS 9 作出的修订明确规定了终止确认金融负债的“10%”测试中应包含的费用。
  - 主体可能会向第三方或出借人支付费用。根据该修订，“10%”测试不包含主体支付给第三方的费用。

## MFRS 9



### Derecognition of financial liabilities (Section 3.3)

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B3.3.6 For the purpose of paragraph 3.3.2, the terms are substantially different if the discounted present value of the cash flows under the new terms, including any fees paid net of any fees received and discounted using the original effective interest rate, is at least 10 per cent different from the discounted present value of the remaining cash flows of the original financial liability. In determining those fees paid net of fees received, a borrower includes only fees paid or received between the borrower and the lender, including fees paid or received by either the borrower or lender on the other's behalf.

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## MFRS 9



B3.3.6A If an exchange of debt instruments or modification of terms is accounted for as an extinguishment, any costs or fees incurred are recognised as part of the gain or loss on the extinguishment. If the exchange or modification is not accounted for as an extinguishment, any costs or fees incurred adjust the carrying amount of the liability and are amortised over the remaining term of the modified liability.

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Notice - Issuance of  
MASB Approved Accounting Standard

- 生效日期 [Effective date]
  - 一起始日在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