

*A practical guide to
new IFRSs for 2014*

国际财务报告准则实务
指南 — 2014年的变化

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English with Chinese Translation
中英文对照



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Introduction

This publication is a practical guide to the new IFRS standards and interpretations that come into effect for 2014 year ends

IFRS 9, 'Financial instruments', was reissued in 2010 and includes guidance on the classification and measurement of financial assets and financial liabilities and the de-recognition of financial instruments. In November 2013 an amendment to IFRS 9 was issued on hedge accounting which includes a substantial overhaul of hedge accounting that will allow entities to better reflect their risk management activities in the financial statements and also removed the 1 January 2015 effective date. The effective date is yet to be determined and the standard can be early adopted.

IFRS 14, 'Regulatory deferral accounts', has been issued and is effective 1 January 2016. IFRS 14 permits first-time adopters to continue to recognise amounts related to rate regulation in accordance with their previous GAAP requirements when they adopt IFRS.

IFRS 15, 'Revenue from contracts with customers', has been issued and is effective 1 January 2017. The standard moves away from a revenue recognition model based on an 'earnings process' to an 'asset-liability' approach based on transfer of control.

The exception from consolidation for investment entities has amended IFRS 10, 'Consolidated financial statements', IFRS 12, 'Disclosure of interest in other entities', and IAS 27, 'Separate financial statements' and comes into effect from January 2014. A few narrow scope amendments to existing standards have also been issued and are effective for annual periods beginning on or after 1 January 2014. Firstly an amendment to IAS 32, 'Financial instruments: Presentation' regarding the offsetting

of financial assets and financial liabilities. Secondly an amendment to IAS 36, 'Impairment of assets' regarding recoverable amount disclosures for non-financial assets and finally an amendment to IAS 39, 'Financial instruments; Recognition and measurement' regarding the novation of derivatives and continuation of hedge accounting.

In addition an amendment to IAS 19, 'Employee benefits', concerning defined benefit plans that require employees or third parties to contribute towards the costs of benefits, was issued in December 2013 and is effective annual periods on or after 1 July 2014.

In early 2014, two amendments were issued and are effective for annual periods on or after 1 January 2016. One is amendment to IFRS 11, 'Joint arrangements', on acquisition of interests in joint operations and the other is amendment to IAS 16, 'Property, plant and equipment' and IAS 38, 'Intangible assets', to clarify the acceptable methods of depreciation and amortization.

The 2012 improvements project containing seven amendments and the 2013 improvements project containing four amendments were issued in December 2013 and all the amendments are effective for annual periods beginning on or after 1 July 2014.

One interpretation – IFRIC 21, 'Levies', was published in 2013 in relation to IAS 37, 'Provisions, contingent liabilities and contingent assets'. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event (known as an obligating event). The interpretation clarifies that the obligating event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy and is effective 1 January 2014.

引言

本出版物是一份关于会对报告期末截至2014年的财务报告产生影响的新国际财务报告准则和新解释公告的实务指南。

《国际财务报告准则第9号—金融工具》(IFRS 9)于2010年重新发布,并包括了关于金融资产和金融负债的分类与计量,以及金融工具终止确认的指引。IASB于2013年11月发布了对IFRS 9关于套期会计的修改,这些对套期会计的实质性修改将会使主体更好地在财务报表中反映其风险管理活动。2015年1月1日的生效日期亦已删除。生效日期尚未确定,但允许提前采用。

《国际财务报告准则第14号—价格监管递延账户》(IFRS 14)已发布,将于2016年1月1日起生效。IFRS 14允许首次采用者在采用国际财务报告准则时,继续根据其原准则的要求来确认与价格监管相关的金额。

《国际财务报告准则第15号—与客户之间的合同产生的收入》(IFRS 15)已发布,并将于2017年1月1日起生效。该准则从基于“盈利过程”的收入确认模型转向基于控制权转移的“资产—负债”法。

投资主体合并豁免对《国际财务报告准则第10号—合并财务报表》(IFRS 10)、《国际财务报告准则第12号—对其他主体中权益的披露》(IFRS 12)和《国际会计准则第27号—单独财务报表》(IAS 27)进行了修改,并于2014年1月1日起生效。此外还发布了对现有

准则进行的一些小范围修改,它们将于起始日在2014年1月1日或以后的年度期间生效。首先,是对《国际会计准则第32号—金融工具:列报》(IAS 32)中关于金融资产和金融负债的抵销相关的修改。其次,是对《国际会计准则第36号—资产减值》(IAS 36)中关于非金融资产可收回金额披露的修改。最后是对《国际会计准则第39号—金融工具:确认和计量》(IAS 39)中关于衍生工具的变更和套期会计的延续相关的修改。

此外,还于2013年12月发布了针对《国际会计准则第19号—职工福利》(IAS 19)中要求职工或第三方缴纳福利成本提存金的设定受益计划相关的内容进行了修改,并将于起始日在2014年7月1日或以后的年度期间生效。

在2014年初发布了两项修改并于起始日在2016年1月1日或以后的年度期间生效。一项是对《国际财务报告准则第11号—合营安排》关于购买共同经营中的权益的修改,另一项是对《国际会计准则第16号—不动产、工厂和设备》和《国际会计准则第38号—无形资产》关于可接受的折旧和摊销方法的澄清。

包括7项修改的2012年年度改进项目和包括4项修改的2013年年度改进项目于2013年12月发布,所有的修改于起始日在2014年7月1日或以后的年度期间生效。

与《国际会计准则第37号—准备、或有负债和或有资产》(IAS 37)相关的一项解释公告—《国际财务报告解释公告第21号—征税》(IFRIC 21)已于2013年发布。IAS 37规定了负债确认的标准,其中一项是主体由于过去的事项(称为义务事项)承担的现时义务。解释公告澄清了产生税项支付负债的义务事项为相关法律所规定的引发税项支付义务的活动,其于2014年1月1日起生效。

Standard/amendment/interpretation	Effective date	Adoption status	Page
1 January 2014			
Amendments to IFRS 10, IFRS 12 and IAS 27 – Exception from consolidation for ‘investment entities’	Annual periods beginning on or after 1 January 2014	Early adoption is permitted	24
Amendments to IAS 32 ‘Financial instruments: Presentation’, offsetting financial assets and financial liabilities	Annual periods beginning on or after 1 January 2014	Early adoption is permitted	8
Amendments to IAS 36, ‘Impairment of assets’, recoverable amount disclosures for non-financial assets	Annual periods beginning on or after 1 January 2014	Early adoption is permitted	9
Amendments to IAS 39 ‘Financial instruments; Recognition and measurement’, novation of derivatives and continuation of hedge accounting	Annual periods beginning on or after 1 January 2014	Early adoption is permitted	10
IFRIC 21, ‘Levies’	Annual periods beginning on or after 1 July 2014	Early adoption is permitted	28
1 July 2014			
Amendments to IAS 19, ‘Employee benefits’ on defined benefit plans	Annual periods beginning on or after 1 July 2014	Early adoption is permitted	6
Annual improvements 2012			
Amendments to IFRS 2, ‘Share based payment’	For share-based payment transactions for which the grant date is on or after 1 July 2014.	Early adoption is permitted	30

准则/修改/解释公告	生效日期	适用情况	页码
2014年1月1日			
对《国际财务报告准则第10号》、《国际财务报告准则第12号》和《国际会计准则第27号》的修改—投资主体合并豁免	起始日在2014年1月1日或以后的年度期间	允许提前采用	24
对《国际会计准则第32号—金融工具：列报》的修改—金融资产与金融负债的抵销	起始日在2014年1月1日或以后的年度期间	允许提前采用	8
对《国际会计准则第36号—资产减值》的修改—非金融资产可收回金额	起始日在2014年1月1日或以后的年度期间	允许提前采用	9
对《国际会计准则第39号—金融工具：确认与计量》的修改—衍生工具的变更和套期会计的延续	起始日在2014年1月1日或以后的年度期间	允许提前采用	10
《国际财务报告解释公告第21号—征税》	起始日在2014年1月1日或以后的年度期间	允许提前采用	28
2014年7月1日			
对《国际会计准则第19号—职工福利》的修改—设定受益计划	起始日在2014年7月1日或以后的年度期间	允许提前采用	6
2012年年度改进项目			
对《国际财务报告准则第2号—以股份为基础的支付》的修改	适用于授予日为2014年7月1日或1日或之后的以股份为基础的支付交易	允许提前采用	30

Standard/amendment/interpretation	Effective date	Adoption status	Page
Amendments to IFRS 3, 'Business combinations'	For business combinations where the acquisition date is on or after 1 July 2014.	Early adoption is permitted	30
Amendments to IFRS 8, 'Operating segments'	Annual periods beginning on or after 1 July 2014	Early adoption is permitted	30
Amendments to IAS 16, 'Property, plant and equipment', and IAS 38, 'Intangible assets'	Annual periods beginning on or after 1 July 2014	Early adoption is permitted	31
Amendments to IAS 24, 'Related party disclosures'	Annual periods beginning on or after 1 July 2014	Early adoption is permitted	31
Annual improvements 2013			
Amendments to IFRS 3, 'Business combinations'	Annual periods beginning on or after 1 July 2014.	Early adoption is permitted	32
Amendments to IFRS 13, 'Fair value measurement'	Annual periods beginning on or after 1 July 2014. An entity shall apply the amendment prospectively from the beginning of the first annual period in which IFRS 13 is applied.	Early adoption is permitted	32
Amendments to IAS 40, 'Investment property'	Annual periods beginning on or after 1 July 2014. May be applied to individual acquisitions of investment property before 1 July 2014 if, and only if, the information necessary to apply the amendment is available.	Early adoption is permitted	32
1 January 2016			
IFRS 14, 'Regulatory deferral accounts'	Annual periods beginning on or after 1 January 2016	Early adoption is permitted	26
Amendment to IFRS 11 - Acquisition of interests in joint operations	Annual periods beginning on or after 1 January 2016	Early adoption is permitted	
Amendment to IAS 16, and IAS 38 - Clarification of acceptable methods of depreciation and amortization	Annual periods beginning on or after 1 January 2016	Early adoption is permitted	
1 January 2017			
IFRS 15, 'Revenue from contracts with customers'	First interim period with annual periods beginning on or after 1 January 2017	Early adoption is permitted	
1 January 2018			
IFRS 9, 'Financial instruments'	Annual periods beginning on or after 1 January 2018	Early adoption is permitted	11
Amendments to IFRS 9, 'Financial instruments' on hedge accounting	Annual periods beginning on or after 1 January 2018	Early adoption is permitted	15

准则/修改/解释公告	生效日期	适用情况	页码
对《国际财务报告准则第3号—企业合并》的修改	适用于购买日为2014年7月1日或之后的企业合并。	允许提前采用	30
对《国际财务报告准则第8号—经营分部》的修改	起始日在2014年7月1日或以后的年度期间	允许提前采用	30
对《国际会计准则第16号—不动产、工厂和设备》和《国际会计准则第38号—无形资产》的修改	起始日在2014年7月1日或以后的年度期间	允许提前采用	31
对《国际会计准则第24号—关联方披露》的修改	起始日在2014年7月1日或以后的年度期间	允许提前采用	31
2013年年度改进项目			
对《国际财务报告准则第3号—企业合并》的修改	起始日在2014年7月1日或以后的年度期间	允许提前采用	32
对《国际财务报告准则第13号—公允价值计量》的修改	起始日在2014年7月1日或以后的年度期间。主体应从采用IFRS 13的首个年度期间起,采用未来适用法应用该修改。	允许提前采用	32
对《国际会计准则第40号—投资性房地产》的修改	起始日在2014年7月1日或以后的年度期间。 当且仅当应用此修改所需的信息可以取得时,可以适用于2014年7月1日之前的单项投资性房地产收购。	允许提前采用	32
2016年1月1日			
《国际财务报告准则第14号—价格监管递延账户》	起始日在2016年1月1日或以后的年度期间	允许提前采用	26
对《国际财务报告准则第11号》的修改—购买共同经营中的权益	起始日在2016年1月1日或以后的年度期间	允许提前采用	
对《国际会计准则第16号》和《国际会计准则第38号》的修改—对可接受的折旧和摊销方法的澄清	起始日在2016年1月1日或以后的年度期间	允许提前采用	
2017年1月1日			
国际财务报告准则第15号—基于客户合同的收入确认	起始日在2016年1月1日或以后的年度期间的第一个中期	允许提前采用	
2018年1月1日			
《国际财务报告准则第9号—金融工具》	起始日在2018年1月1日或以后 的年度期间	允许提前采用	11
对《国际财务报告准则第9号—金融工具》的修改—套期会计	起始日在2018年1月1日或以后的年度期间	允许提前采用	15

Amended standards

Defined benefit plans

Amendments to IAS 19, 'Employee contributions'

Effective date

Annual periods beginning on or after 1 July 2014. Early adoption is permitted.

What is the issue?

This amendment clarifies the application of IAS 19, 'Employee benefits' (2011) – referred to as 'IAS 19R', to plans that require employees or third parties to contribute towards the cost of benefits. The amendment does not affect the accounting for voluntary contributions.

Some pension plans require employees or third parties to contribute to the plan. These contributions reduce the cost to the employer of providing the benefits. Common practice under the previous version of IAS 19 was to deduct the contributions from the cost of the benefits earned in the year in which the contributions were paid.

Example 1

A plan that requires employees to contribute 4% of salary if they are below age 40, and 7% of salary if they are 40 or above, is an example of a plan in which employee contributions are not linked to the length of service.

The contributions are linked to age and salary, but are not dependent on the length of service. So the contributions would be recognised as a reduction of pension expense in the year in which the related service is delivered.

IAS 19R, which is applicable to periods commencing on or after 1 January 2013, was intended to clarify the treatment of contributions from employees or third parties. However, the revised guidance is open to a range of potentially complex interpretations, and could require most entities to change the way in which they account for these contributions.

The 2011 revisions to IAS 19 distinguished between employee contributions related to service and those not linked to service. The current amendment further distinguishes between contributions that are linked to service only in the period in which they arise and those linked to service in more than one period. In our view, a contribution that is payable out of current salary is linked to service.

The amendment allows contributions that are linked to service, and do not vary with the length of employee service, to be deducted from the cost of benefits earned in the period that the service is provided.

The amendment will allow (but not require) many entities to continue accounting for employee contributions using their existing accounting policy, rather than spreading them over the employees' working lives.

Contributions that are linked to service, and vary according to the length of employee service, must be spread over the service period using the same attribution method that is applied to the benefits; that means either in accordance with the formula in the pension plan, or, where the plan provides a materially higher level of benefit for service in later years, on a straight line basis.

修改的准则

设定受益计划 对《国际会计准则第19号—职工福利》(2011年)的修改

生效日期

适用于起始日在2014年7月1日或以后的年度期间。允许提前采用。

问题所在？

本修改澄清了如何根据《国际会计准则第19号—职工福利》(2011年)一称为“IAS 19修改版”来对职工或第三方缴纳福利成本提存金的计划作会计处理。修改不影响自愿缴纳提存金的会计核算。

一些退休金计划规定职工或第三方缴纳计划提存金。这些提存金降低了雇主提供福利的成本。之前版本的IAS 19中的常规做法是从缴纳提存金的当年所赚得的福利成本中扣除提存金。

“IAS 19修改版”适用于起始日在2013年1月1日或以后的期间，旨在澄清职工或第三方缴纳的提存金的处理。然而，该修改版引起了一系列潜在的复杂解释，并可能要求大部分主体变更这些提存金的会计处理方式。

“IAS 19修改版”区分了服务相关的职工提存金和与服务不相关的职工提存金。现行修改进一步区分了仅与当期的服务相关的提存金和与多个期间的服务相关的提存金。根据我们的观点，从当前薪酬中支付的职工提存金即与服务相关。

该修改允许与服务相关、且不随职工服务年限变化的提存金从提供服务当期所赚得的福利成本中扣除。

修改将允许(但不要求)很多主体继续采用其现有的会计政策对职工提存金进行核算，而无须在职工的工作年限内进行分摊。

对于与服务相关、且随职工服务年限变化的提存金，必须采用与福利核算相同的归属方法，在服务期间分摊；即根据退休金计划公式或当计划在服务后期提供的福利水平显著较高时，采用直线法计算。

示例1

一项计划规定40岁以下的职工缴纳薪酬4%的提存金，40岁或以上的职工缴纳薪酬7%的提存金，该计划为职工提存金与服务年限不相关的示例。

该提存金与年龄和薪酬挂钩，但与服务年限无关。因此，应在提供相关服务的当年将提存金确认为退休金费用的抵减。

The benefit of employee contributions linked to the length of service is recognised in profit or loss over the employee's working life. It is not clear how this should be done, and a variety of approaches are likely to develop.

Contributions that are not linked to service are reflected in the measurement of the benefit obligation.

Am I affected?

The amendment to IAS 19R will affect any post-employment benefit plans where employees or third parties are required to meet some of the cost of the plan.

The amendment clarifies the accounting by entities with plans that require contributions linked only to service in each period.

Entities with plans that require contributions that vary with service will be required to recognise the benefit of those contributions over employees' working lives. Management should consider how it will apply that model.

Example 2

A plan that provides a lump sum benefit on retirement of 10% of final salary for the first ten years of service, plus 20% of final salary for each subsequent year of service, and requires employee contributions equal to 5% of salary for the first ten years of service and 8% thereafter, is a plan in which contributions are linked to the length of service.

The contributions vary with the length of service, as well as salary, and so they have to be recognised over the working life. The benefit earned and the employee contributions would be recognised on a straight line basis over the employee's working life in this example.

Example 3

A post-employment medical insurance plan, where the employee is required to meet the first CU20 per month of the insurance premium, is an arrangement in which the contributions are not linked to service. The expected future contributions from the employee, which would be payable after retirement, would be included in the measurement of the benefit obligation.

与服务年限相关的职工福利提存金在职工服务期间在损益中予以确认。尚不明确实际如何处理，但有可能产生多种处理办法。

与服务不相关的提存金在福利义务的计量中予以反映。

哪些主体将受到影响？

对IAS 19修改版的修改将会影响到任何要求职工或第三方支付部分成本的离职后福利计划。

修改澄清了主体对规定提存金仅与单个期间的服务相关的计划的会计处理方式。

如果主体的计划规定提存金与服务的变动挂钩，则应在职工的在职期间内确认这些提存金的福利。管理层应考虑该模型的应用方式。

示例2

一项计划在职工退休时一次性支付福利，其中包括服务期间前十年中最终薪金的10%，加上以后每个服务年度最终薪金的20%，同时要求职工在服务期间的前十年缴纳相当于薪金5%的提存金，以后每年缴纳8%的提存金，在该计划中提存金与服务年限相关。

该提存金的金额会因应服务年限之长短和职工薪金之多少而变化，因此该提存金需要在职工服务期间确认。本例中所赚取的福利成本与职工提存金将在职工工作年限内以直线法确认。

示例3

一项离职后医疗保险计划规定，职工每月应缴纳前20个现金单位的保费，在该安排中提存金与服务无关联。职工将于退休后缴纳的预计未来提存金将被纳入福利义务的计量中。

Offsetting financial assets and financial liabilities

Amendments to IAS 32, 'Financial instruments: Presentation'

Effective date

Annual periods beginning on or after 1 January 2014. Early adoption is permitted.

What is the issue?

This amendment clarifies some of the requirements for offsetting financial assets and financial liabilities on the statement of financial position.

Key provisions

The amendments do not change the current offsetting model in IAS 32, which requires an entity to offset a financial asset and financial liability in the statement of financial position only when the entity currently has a legally enforceable right of set-off and intends either to settle the asset and liability on a net basis or to realise the asset and settle the liability simultaneously.

The amendments clarify that the right of set-off must be available today – that is, it is not contingent on a future event. It also must be legally enforceable for all counterparties in the normal course of business, as well as in the event of default, insolvency or bankruptcy.

The amendments also clarify that gross settlement mechanisms (such as through a clearing house) with features that both (i) eliminate credit and liquidity risk and (ii) process receivables and payables in a single settlement process, are effectively equivalent to net settlement; they would therefore satisfy the IAS 32 criterion in these instances.

Master netting agreements where the legal right of offset is only enforceable on the occurrence of some future event, such as default of the counterparty, continue not to meet the offsetting requirements.

Disclosures

The amended disclosures will require more extensive disclosures than are currently required under IFRS and US GAAP. The disclosures focus on quantitative information about recognised financial instruments that are offset in the statement of financial position, as well as those recognised financial instruments that are subject to master netting or similar arrangements irrespective of whether they are offset.

Am I affected?

These amendments primarily affect financial institutions, as they will be required to provide additional disclosures described above. However, other entities that hold financial instruments that may be subject to offsetting rules will also be affected.

What do I need to do?

Management should begin gathering the information necessary to prepare the new disclosure requirements. Management will also need to investigate whether the clarifications of the offsetting principle in IAS 32 result in any changes to what they offset in the statement of financial position today. Management may need to work with the clearing houses they use to determine whether their settlement processes comply with the new requirements.

金融资产和金融负债的抵销

对《国际会计准则第32号 — 金融工具：列报》的修改

生效日期

适用于起始日在2014年1月1日或以后的年度期间。允许提前采用。

问题所在？

修改澄清了财务状况表中金融资产和金融负债相互抵销的条件。

主要条款

这些修改并未更改IAS 32中的现行抵销模式。该模式要求，当且仅当，主体当前拥有法定可实施的抵销权，并准备以净额为基础进行结算金融资产和金融负债，或同时变现该资产和清偿该负债时，该主体应当在财务状况表中对该资产和该负债进行抵销。

这些修改澄清了抵销权必须在当前即可获得，即并非视某一未来事项而定。其必须同时对所有交易对方在正常经营活动中、违约、资不抵债或破产情况下均具有法律可实施力。

这些修改也澄清了同时具有下列特征的总额结算机制（诸如通过清算所）实质上相当于净额结算：(i) 消除了信用风险和流动性风险并；(ii) 在单一结算程序中处理应收款项和应付款项；因而在这些情况下上述总额结算机制符合IAS 32的抵销条件。

法定抵销权仅在某一未来事项发生时（诸如交易对方违约时）具有可实施力的总互抵协议仍不符合抵销要求。

披露

该修改提出比IFRS和US GAAP的现行要求更为广泛的披露要求。该披露要求着重于在财务状况表中被抵销的金融工具，以及受总互抵协议或类似协议约束的金融工具（无论其是否被抵销）的量化信息。

哪些主体将受到影响？

这些修改因为需要提供上述额外披露，主要将会对金融机构产生影响。但持有有可能受抵销条件约束的金融工具的其他主体也会受到影响。

需如何应对？

管理层应开始收集相关信息以符合这些新披露要求。他们也需要研究IAS 32中对抵销原则的澄清是否将导致其对财务状况表中的现行抵销内容作出任何更改。管理层可能需要与其所使用的清算所进行合作，以确定其结算程序是否符合新要求。

Recoverable amount disclosures for non-financial assets

Amendments to IAS 36, 'Impairment of assets'

Effective date

Annual periods beginning on or after 1 January 2014.

What is the issue?

This narrow scope amendment has made small changes to the disclosures required by IAS 36, Impairment of assets when recoverable amount is determined based on fair value less costs of disposal.

The IASB made consequential amendments to the disclosure requirements of IAS 36 when it issued IFRS 13. One of the amendments was drafted more widely than intended. This limited scope amendment corrects this and introduces additional disclosures about fair value measurements when there has been impairment or a reversal of impairment.

Key amendments

The IASB has amended IAS 36 as follows:

- to remove the requirement to disclose recoverable amount when a cash generating unit (CGU) contains goodwill or indefinite lived intangible assets but there has been no impairment;
- to require disclosure of the recoverable amount of an asset or CGU when an impairment loss has been recognised or reversed; and
- to require detailed disclosure of how the fair value less costs of disposal has been measured when an impairment loss has been recognised or reversed.

The amendments will impact all preparers who recognise or reverse an impairment loss on non-financial assets.

Am I affected?

The amendments will impact all preparers who recognise or reverse an impairment loss on non-financial assets.

What do I need to do?

Read the proposed amendments in their entirety to determine the impact for you.

非金融资产可收回金额的披露

对《国际会计准则第36号—资产减值》的修改

生效日期

适用于起始日在2014年1月1日或以后的年度期间。

问题所在？

该小范围修改是针对《国际会计准则第36号—资产减值》(IAS 36)中,当使用公允价值减去处置费用的净额来确定资产的可收回金额时所需要披露信息的微小修改。

IASB在发布IFRS 13时对IAS 36中的披露要求进行了相应的修改。其中一项修改的范围比预期更广。本次小范围修改对此进行了改正,并对存在减值或减值转回的公允价值计量引入了额外披露。

主要修改

IASB对IAS 36进行了如下修改:

- 取消了当现金产出单元(CGU)包含商誉或使用寿命不确定的无形资产,但未发生减值时的可收回金额的披露要求;
- 规定对确认了减值损失或减值损失转回的资产或现金产出单元的可收回金额的披露;以及
- 规定对确认了减值损失或减值损失转回的公允价值减去处置费用的计量方式进行详细披露。

哪些主体将受到影响？

该修改将会对确认非金融资产的减值损失或转回减值损失的所有报表编制者产生影响。

如何应对？

全面阅读所提议的修改,以判断对您的影响。

Novation of derivatives and continuation of hedge accounting

Amendments to IAS 39, 'Financial instruments: Recognition and measurement'

Effective date

Annual periods beginning on or after 1 January 2014. Early adoption is permitted.

What is the issue?

Widespread legislative changes have been introduced to improve transparency and regulatory oversight of over-the-counter (OTC) derivatives. As a result, entities are novating derivative contracts to central counterparties (CCPs) in an effort to reduce counterparty credit risk.

Under IAS 39, 'Financial instruments: Recognition and measurement', an entity is required to discontinue hedge accounting for a derivative that has been designated as a hedging instrument where the derivative is novated to a CCP; this is because the original derivative no longer exists. The new derivative with the CCP is recognised at the time of the novation

The IASB, however, was concerned about the financial reporting effects that would arise from novations that are a consequence of laws or

regulations. As a result, the IASB has amended IAS 39 to provide relief from discontinuing hedge accounting when novation of a hedging instrument to a CCP meets specified criteria. Similar relief will be included in IFRS 9, 'Financial instruments'.

Key amendments

The amendments will not result in the expiration or termination of the hedging instrument if:

- as a consequence of laws or regulations, the parties to the hedging instrument agree that a CCP, or an entity (or entities) acting as a counterparty in order to effect clearing by a CCP ('the clearing counterparty'), replaces their original counterparty; and
- other changes, if any, to the hedging instrument are limited to those that are necessary to effect such replacement of the counterparty. These changes include changes in the contractual collateral requirements, rights to offset receivables and payables balances, and charges levied.

The changes are broader than those proposed in the exposure draft published in February 2013, since the amendments refer to novations 'as a consequence of' laws or regulations, rather than those 'required by' laws or regulations. The changes also expand the scope to allow the use of clearing brokers.

The amendments will apply for annual periods beginning on or after 1 January 2014. Earlier application is permitted.

Am I affected?

These amendments are beneficial to all entities applying hedge accounting that are subject to novation of OTC derivatives, as described above.

衍生工具的变更和套期会计的延续

对《国际会计准则第39号—金融工具：确认与计量》的修改

生效日期

适用于起始日在2014年1月1日或以后的年度期间。允许提前采用。

问题所在？

国际间近年引入了广泛的法规变更来提高场外交易（OTC）衍生工具的透明度和监管力度。主体因而需要将衍生工具合约的交易对方变更为中央交易对方（CCP），以力求降低交易对方信用风险。

在《国际会计准则第39号—金融工具：确认与计量》下，对于指定为套期工具的衍生工具，当该衍生工具的交易对方变更为中央交易对方时，主体应中止该衍生工具的套期会计处理；这是因为初始衍生工具已不存在。与中央交易对方的新衍生工具应在变更时予以确认。

但是，IASB也对由于法律或法规规定所导致的变更而产生的财务报告影响表示关切。因此，IASB对IAS 39进行了修改，规定了当套期工具的交易对方变更为中央交易对方时，如果其满足特定的条件，可对套期会计中止予以豁免。在《国际财务报告准则第9号—金融工具》中也包括类似的豁免。

主要修改

在下列情况下，修改将不会导致套期工具到期或终止：

- 由于法律或法规所导致的结果，套期工具各方同意中央交易对方，或为实现中央交易对方清算而担任交易对方（“清算交易对方”）的一家或几家主体取代原交易对方；而且
- 其他对套期工具的修改（如果有）仅限于为实现交易对方替代所必须的修改。这些修改包括合同抵押规定、应收账款和应付账款余额抵销权以及收费的变更。

这些变更比2013年2月发布的征求意见稿中提议的变更范围更加广泛，因为修改中所指的变更为法律或法规“所导致的结果”，而非法律或法规的“要求”。变更还扩展了范围允许聘用清算经纪人。

修改适用于起始日在2014年1月1日或以后的年度期间。允许提前采用。

哪些主体将受到影响？

如上所述，这些修改有益于采用套期会计且面临场外交易衍生工具变更的主体。

Exception from consolidation for 'investment entities'

Amendments to IFRS 10, IFRS 12 and IAS 27

Effective date

Annual periods beginning on or after 1 January 2014, retrospectively applied. Early adoption is permitted.

What is the issue?

This amendment applies to an 'investment entity'. The amendment to IFRS 10 defines an investment entity and introduces an exception from consolidation. The amendments to IFRS 12 also introduce disclosures that an investment entity needs to make.

The amendments apply for annual periods beginning on or after 1 January 2014; earlier application is permitted.

Definition of an investment entity

You will need to make an assessment of whether your business meets the investment entity definition.

An investment entity is an entity that:

- obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;
- commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income or both; and

- measures and evaluates the performance of substantially all of its investments on a fair value basis.

You will also need to consider a set of typical characteristics. These, combined with the definition, are intended to allow for an appropriate balance between creating a clear scope and allowing judgement in assessing whether you are an investment entity.

The characteristics are: holding more than one investment, having more than one investor, having investors that are not related parties of the entity, and having ownership interests in the form of equity or similar interests. The absence of one or more of these characteristics does not prevent the entity from qualifying as an investment entity.

You will not be disqualified from being an investment entity where you carry out any of the following activities:

- provision of investment-related services to third parties and to your investors, even when substantial; and
- providing management services and financial support to your investees, but only when these do not represent separate substantial business activity and are carried out with the objective of maximising the investment return from your investees.

Exception from consolidation and measurement of investees

You are required to account for your subsidiaries at fair value through profit or loss in accordance with IFRS 9, 'Financial instruments' (or IAS 39, 'Financial instruments: Recognition and measurement', where applicable), where you qualify as an investment entity. The only exception is for subsidiaries that provide services to you that are related to your investment activities, which are consolidated.

“投资主体”合并豁免

对国际财务报告准则第10号、 第12号和国际会计准则 第27号的修改

生效日期

适用于起始日在2014年1月1日或之后的年度期间，追溯适用。允许提前采用。

问题所在？

这一指引适用于“投资主体”。对IFRS 10的修改定义了投资主体，并引入了合并方面的例外情况。此外，对IFRS 12的修改引入了投资主体所需作出的披露。

这些修改适用于起始日在2014年1月1日或之后的年度期间；并允许提前采用。

投资主体的定义

您将需要评估您的业务是否符合投资主体的定义。

投资主体为满足下列条件的主体：

- 出于向一家或多家投资方提供投资管理服务的目的，并从这些投资方处取得资金；
- 向投资方承诺其业务目的在于仅将投资资金用于取得资本增值回报、投资收益或同时达到这两个目的；及

- 以公允价值计量和评估其几乎所有投资的业绩。

您还需要考虑一系列的典型特征。这些特征，连同定义，旨在针对以下两者之间提供适当的平衡，即建立明确的范围，以及允许在评估您是否为投资主体时运用判断。

这些特征为：持有多项投资；拥有多家投资方；拥有并非主体关联方的投资方；以及拥有股权或类似权益形式的所有权权益。缺乏这些特征中的一项或多项并不妨碍主体符合投资主体的条件。

您不会因开展下列任一活动，而不符合投资主体的条件：

- 向第三方和投资方提供投资相关服务（即使重大）；以及
- 向被投资方提供管理服务和财务支持（但仅当这些服务和支持不代表单独的实质性业务活动，且开展的目的为使从被投资方处取得的投资回报最大化）。

被投资方合并与计量的例外情况

当您符合投资主体的条件时，须按照《国际财务报告准则第9号—金融工具》（或《国际会计准则第39号—金融工具：确认和计量》，如适用）将子公司作为以公允价值计量且其变动计入损益进行会计处理。仅有的例外情况是针对向您提供与您投资活动相关服务的子公司，这些子公司应被合并。

Accounting by a non-investment entity parent for the controlled investments of an investment entity subsidiary

You may be an investment entity but your parent is not. For example, your investment entity fund is controlled by an insurance company. Your non-investment entity parent is required to consolidate all entities it controls including those controlled through an investment entity. The insurance group will have to consolidate the subsidiaries of your fund in the insurance group's financial statements, even though in your fund's own financial statements you will fair value your subsidiaries. Therefore, what is known as the fair value 'roll-up' is not permitted to a non-investment parent entity.

Disclosure

Required disclosures, where you qualify as an investment entity, include the following:

- significant judgements and assumptions made in determining that you have met the definition of an investment entity;
- reasons for concluding that you are an investment entity even though you don't have one or more of the typical characteristics;
- information on each unconsolidated subsidiary (name, country of incorporation, proportion of ownership interest held);
- restrictions on unconsolidated subsidiaries transferring funds to the investment entity;
- financial or other support provided to unconsolidated subsidiaries during the year, where there wasn't any contractual obligation to do so; and
- information about any 'structured entities' you control (for example, any contractual arrangements to provide any financial or other support).

Am I affected?

You will be affected if you are a fund or a similar entity. Some may qualify as investment entities, and some may not.

What do I need to do?

You should look closely at the guidance to determine whether or not you are an investment entity. If you are, for example, a property fund that actively develops properties, you are unlikely to qualify, as your objective is not solely capital appreciation or investment income. On the other hand, if you are a limited life fund set up to buy and sell or list a range of infrastructure subsidiaries, you might qualify as an investment entity.

You should start collating comparative information where you qualify as an investment entity, as the change in accounting has to be applied retrospectively in most cases.

非投资主体母公司对投资主体子公司受到控制的投资的会计处理

您可能是投资主体，但您的母公司可能不是。例如，您的投资主体基金可能受一家保险公司的控制。您的非投资主体母公司须合并其所控制的所有主体，包括通过投资主体控制的主体。

尽管在您基金自身的财务报表中，您将以公允价值计量您的子公司，该保险集团将须在保险集团的财务报表中合并您基金的子公司。因此，对于非投资母公司主体而言，所谓的公允价值“累计（roll-up）”是不被允许的。

披露

当您符合投资主体的条件时，所需作出的披露包括下列内容：

- 在确定您已符合投资主体的定义时所作的重大判断和假设；
- 尽管您不具有一项或多项典型特征，但仍得出您属于投资主体这一结论的原因；
- 各家未合并子公司的信息（名称、公司设立所在国家、持有所有权权益的比例）；
- 未合并子公司向投资主体转移资金的限制条件；
- 当年向未合并子公司提供的财务或其他支持（如果不存在要求采取这一做法的合同义务）；以及
- 您所控制的任何“结构化主体”的信息（例如，提供任何财务或其他支持的合同安排）。

哪些主体将受到影响？

如果您是基金或类似主体，您将受到影响。有些主体可能符合投资主体的条件，而有些则可能不符合。

如何应对？

您应仔细阅读该指引，以确定您是否属于投资主体。例如，如果您是一家积极开发房地产的房地产基金，您不太可能符合条件，因为您的目标不仅是资本增值或投资收益。另一方面，如果您是一家存续期有限的基金，且设立目的在于购买和出售一系列基础设施类子公司或使其上市，您可能符合投资主体的条件。

因为大多数情况下，会计处理的变化须追溯适用，当您符合投资主体的条件时，您还应开始准备比较信息。

Acquisition of interests in joint operations

Amendment to IFRS 11, 'Joint arrangements'

Effective date

To be applied prospectively for annual periods beginning on or after 1 January 2016. Early adoption is permitted.

What is the issue?

The IASB has amended IFRS 11, Joint arrangements, to provide specific guidance on accounting for the acquisition of an interest in a joint operation ('JO') that is a business. The amendments address diversity in practice related to the accounting for these transactions.

Key provisions

Application of IFRS 3 principles

The amendments require an investor to apply the principles of business combination accounting when it acquires an interest in a JO that constitutes a 'business' (as defined in IFRS 3, *Business combinations*).

Specifically, an investor will need to:

- measure identifiable assets and liabilities at fair value;
- expense acquisition-related costs;
- recognise deferred tax; and
- recognise the residual as goodwill.

All other principles of business combination accounting apply unless they conflict with IFRS 11.

The amendments are applicable to both the acquisition of the initial interest in a JO and the acquisition of additional interest in the same JO. However, a previously held interest is not remeasured when the acquisition of an additional interest in the same JO results in retaining joint control.

Scope

The amendments will apply to the acquisition of an interest in an existing JO that is a business, or when a JO is formed and an existing business is contributed. However the amendments do not apply when the formation of the JO coincides with the formation of a business. Transactions between an investor and a JO under common control are also excluded.

Disclosures

The amendments require the disclosure of information specified in IFRS 3 and other IFRSs for business combinations.

Am I affected?

Entities in oil and gas, mining and power sectors will be most affected by the amendments although joint operations are seen across a broad range of industries. Joint arrangements are frequently used as the most effective method for multi-nationals to access emerging markets, and those reporting entities may be similarly affected.

The change required by the amendments is likely to increase the pressure on the definition of 'what is a business' and classification of joint arrangements under IFRS 11.

购买共同经营中的权益

对《国际财务报告准则第11号—合营安排》的修改

生效日期

根据未来适用法适用于起始日在2016年1月1日或以后的年度期间。允许提前采用。

问题所在？

国际会计准则理事会（“IASB”）对《国际财务报告准则第11号—合营安排》进行了修改，旨在对购买的构成业务的共同经营中权益的会计处理方法提供具体的指引。修改解决了实务中对这些交易五花八门的会计处理问题。

重要规定

应用 IFRS 3 中的原则

修改要求投资者在购买构成“业务”（请见《国际财务报告准则第3号—业务合并》中的定义）的共同经营中的权益时，采用业务合并的会计处理原则。

具体而言，投资者将需要：

- 以公允价值计量可辨认资产和负债；
- 将购买时相关的成本费用化；
- 确认递延税项；以及
- 将差额确认为商誉。

除非与IFRS 11相冲突，所有其他的业务合并会计处理原则均适用。

修改适用于首次购买共同经营中的权益以及追加购买同一共同经营中的权益。但是，当追加购买同一共同经营中的权益并继续保持共同控制时，不对之前持有的权益进行重新计量。

范围

修改适用于购买现有的已构成业务的共同经营中的权益，或当共同经营成立时投入已有的业务。但是修改不适用于共同经营与业务同时成立的情况。处于同一控制之下的投资者和共同经营之间的交易也被排除在外。

披露

修改要求披露IFRS 3和其他国际财务报告准则中所要求的业务合并相关的信息。

哪些主体将受到影响？

尽管共同经营看似跨越各行各业，但是油气、采矿和电力部门的主体将受到更深的影 响。合营安排经常被跨国公司用作进入新兴市场的最有效方法，这些报告主体可能同样将受到影响。

修改所要求的变更很可能增加“什么是业务”的定义以及IFRS 11中合营安排的分类的压力。

Clarification of acceptable methods of depreciation and amortisation

Amendment to IAS 16, 'Property, plant and equipment' and IAS 38, 'Intangible assets'

Effective date

To be applied prospectively for annual periods beginning on or after 1 January 2016. Early adoption is permitted.

What is the issue?

The amendment to IAS 16 clarifies that depreciation of an item of property, plant and equipment based on revenue generated by using the asset is not appropriate.

The amendment to IAS 38 establishes a rebuttable presumption that amortisation of an intangible asset based on revenue generated by using the asset is inappropriate. The presumption may only be rebutted in certain limited circumstances. These are:

1. Where the intangible asset is expressed as a measure of revenue; or
2. Where it can be demonstrated that revenue and the consumption of the economic benefits of the intangible asset are highly correlated.

Am I affected?

Property, plant and equipment

It is unlikely that the amendment to IAS 16 will have a significant impact as few entities use a revenue-based approach to depreciation.

Intangible assets

Entities which have intangible assets under IFRIC 12, Service concessions may see a significant impact from the amendment if they have previously used a method based on revenues to amortise the intangible asset.

The entertainment and media industry may also see a significant impact from the amendment. Intangible assets arising from programme rights are frequently amortised using a declining balance method as the majority of revenues arise from the first showings.

What do I need to do?

There are many methods of depreciation and amortisation which are permitted by IAS 16 and IAS 38. Some of these may result in an amortisation profile not unlike one based on revenues; for example, the reducing balance method and the units of production method. Preparers for whom the amendment is significant may find it useful to explore these options.

对可接受的折旧和摊销方法的澄清

对《国际会计准则第16号—不动产、厂房和设备》和《国际会计准则第38号—无形资产》的修改

生效日期

根据未来适用法适用于起始日在2016年1月1日或以后的年度期间。允许提前采用。

问题所在？

对 IAS 16 的修改澄清了基于资产使用中所产生的收入来对不动产、厂房和设备项目计提折旧是不恰当的。

对 IAS 38 的修改设定了一个可予驳回的推定，即基于资产使用中所产生的收入来对无形资产进行摊销是不恰当的。该项假定仅在某些有限的情况下是可驳回的。这些情况是：

1. 当无形资产的计量以收入来表述；
或者
2. 当能够证明收入和无形资产的经济利益消耗具有高度相关性时。

哪些主体将受到影响？

不动产、厂房和设备

鉴于极少数的主体采用以收入为基础的折旧方法，因此对 IAS 16 的修改不太可能产生重大的影响。

无形资产

如果主体拥有《国际财务报告解释公告第 12 号—服务特许权协议》下的无形资产，且之前采用以收入为基础的方法来摊销其无形资产，则这次修改可能会使其受到较大的影响。

娱乐传媒行业可能也将因这次修改受到较大的影响。播映权所产生的无形资产经常采用余额递减法摊销，因为大部分收入是来自于首次演播。

如何应对？

IAS 16 和 IAS 38 允许采用多种折旧和摊销方法。其中一些可能不会使摊销结果与基于收入的方法相差过大；例如，余额递减法和产量法。这次修改可能会对一些编制者产生较大的影响，那么对于他们而言对上述方法进行探讨可能很有裨益。

New standards

Financial instruments

IFRS 9

Effective date

Annual periods beginning on or after 1 January 2018. Early adoption is permitted (see detail below).

IFRS 9, 'Financial instruments', replaces IAS 39, 'Financial instruments: Recognition and measurement'.

If an entity early adopts IFRS 9, it will not be required to early adopt subsequent stages in the IAS 39 replacement project – that is, impairment and hedging. This is to facilitate early adoption of IFRS 9. However, if an entity chooses to early adopt any of the subsequent stages, it will be required to early adopt all preceding stages from the same date.

Classification and measurement of financial assets

How are financial assets to be measured?

IFRS 9 requires all financial assets to be measured at either amortised cost or full fair value. Amortised cost provides decision-useful information for financial assets that are held primarily to collect cash flows that represent the payment of principal and interest. For all other financial assets, including those held for trading, fair value is the most relevant measurement basis.

What determines classification?

IFRS 9 introduces a two-step classification approach. First, an entity considers its business model – that is, whether it holds the financial asset to collect contractual cash flows rather than to sell it prior to maturity to realise fair value changes. If the latter, the instrument is measured at fair value through profit or loss (FVTPL). If the former, an entity further considers the contractual cash flow characteristics of the instrument.

What is a contractual cash flow characteristics test?

A financial asset within a qualifying business model will be eligible for amortised cost accounting if the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time.

Any leverage feature increases the variability of the contractual cash flows with the result that they do not have the economic characteristics of interest. If a contractual cash flow characteristic is not genuine, it does not affect the classification of a financial asset. A cash flow characteristic is not genuine if it affects the instrument's contractual cash flows only on the occurrence of an event that is extremely rare, highly abnormal and very unlikely to occur.

新准则

金融工具

国际财务报告 准则第9 (IFRS 9)

生效日期

适应于起始日在2018年1月1日或以后的年度期间。允许提前采用（详见下文）。

IFRS 9将替代《国际会计准则第39号—金融工具：确认与计量》。

如果主体提前采用IFRS 9，其不会被要求提前采用IAS 39替代项目后续阶段的规定——即减值和套期。这是为了促进提前采用IFRS 9。然而，如果主体选择提前采用任何后续阶段的规定，则其将被要求从同一天起同时提前采用该阶段之前所有阶段的规定。

金融资产的分类与计量

如何对金融资产进行计量？

IFRS 9要求所有的金融资产按摊余成本或完全公允价值进行计量。对于持有的主要目的是收取本金和利息现金流的金融资产而言，摊余成本提供了对决策活动有帮助的信息。而对于包括交易性资产在内的所有其他金融资产，公允价值是最相关的计量基础。

什么决定分类？

IFRS 9引进了两步分类法。首先，主体先对其业务模式进行考量，即其持有金融资产的目的是否是获取合同现金流，而不是在资产到期前出售以赚取公允价值变动差价。如果是后者，则金融工具应按公允价值计量且其变动计入损益；如果是前者，则主体应对金融工具的合同现金流特征作进一步分析。

什么是合同现金流特征测试？

如果某一金融资产的合同条款约定现金流的特定日期，并且该现金流仅是出于支付本金和未偿还的本金余额的利息，则该符合业务模式条件的金融资产符合了采用摊余成本会计处理条件的条件。利息被定义为，对特定时段内与未付本金有关的货币时间价值与信用风险所支付的对价。

任何的杠杆特性都会增加合同现金流的变化性，同时导致合同现金流不具有利息的经济特征。如果某一合同现金流特征是不真实的，则其不影响金融资产的分类。当某一合同现金流特征仅在极端罕见、严重异常且极不可能的事件发生时才会影响金融工具的合同现金流，则该特征是不真实的。

What are common features that would generally pass the cash flow characteristics test?

- unleveraged linkage to an inflation index in the currency in which the financial asset is denominated;
- multiple extension options (for example, a perpetual bond);
- call and put options if they are not contingent on future events, and the pre-payment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for the early termination of the contract;
- interest rate caps, floors and collars that effectively switch the interest rate from fixed to variable and vice versa; and
- in a variable rate financial asset, a borrower option to choose a rate at each interest rate reset day as long as the rate compensates the lender for the time value of money (for example, an option to pay three-month LIBOR for a three-month term or one-month LIBOR for a one-month term).

What are common features that would generally fail the cash flow characteristics test?

- linkage to equity index, borrower's net income or other variables;
- inverse floating rate;
- call option at an amount not reflective of outstanding principal and interest;
- issuer is required or can choose to defer interest payments and additional interest does not accrue on those deferred amounts;
- in a variable rate financial asset, a borrower option to choose a rate at each interest rate reset day such that the rate does not compensate the lender for

the time value of money (for example, an option to pay one-month LIBOR for a three-month term and one-month LIBOR is not reset each month);

- a variable rate that is reset periodically but always reflects a five-year maturity in a five-year constant maturity bond (that is, the rate is disconnected with the term of the instrument except at origination); and
- an equity conversion option in a debt host (from a holder perspective).

Are reclassifications permitted?

Classification of financial assets is determined on initial recognition. Subsequent reclassification is permitted only in those rare circumstances when there is a change to the business model within which the financial asset is held. In such cases, all affected financial assets are reclassified.

IFRS 9 specifies that changes in business model are expected to be very infrequent, should be determined by the entity's senior management as a result of external or internal changes, should be significant to the entity's operations and demonstrable to external parties. For example, an entity has a portfolio of commercial loans that it holds to sell in the short term. The entity acquires a company that manages commercial loans and has a business model that holds the loans in order to collect the contractual cash flows. The portfolio of commercial loans is no longer for sale, and the portfolio is now managed together with the acquired commercial loans; all are held to collect the contractual cash flows.

Another example of a change in the business model is where an entity decides to shut down a line of service (for example, a retail mortgage business). The line of service does not accept new business, and the affected portfolio is being actively marketed for sale.

Changes in intentions with respect to individual instruments, temporary disappearance of a particular market or transfers of instrument between business models do not represent a change in business model.

What does this mean for equity investments?

Equity investments do not demonstrate contractual cash flow characteristics of principal and interest; they are therefore accounted for at fair value. However, IFRS 9 provides an option to designate a non-trading equity investment at FVTPL or at fair value through other comprehensive income. The designation is available on an instrument-by-instrument basis and only on initial recognition. Once made, the designation is irrevocable.

All realised and unrealised fair value gains and losses follow the initial designation, and there is no recycling of fair value gains and losses recognised in other comprehensive income to profit or loss. Dividends that represent a return on investment from equity investments continue to be recognised in profit or loss regardless of the designation.

Can an equity investment be measured at cost where no reliable fair value measure is available?

IFRS 9 removes the cost exemption for unquoted equities and derivatives on unquoted equities but stipulates that, in certain circumstances, cost may be an appropriate estimate of fair value. This may be the case where insufficient recent information is available or where there is a wide range of possible fair value measurements. Cost will not be an appropriate estimate of fair value if there are changes in investee circumstances, markets or wider economy, or if there is evidence from external transactions or for investments in quoted equity instruments. To the extent factors exist that indicate cost might not be representative of fair value, the entity should estimate fair value.

哪些常见的特征一般应该可以通过现金流量特征测试?

- 与金融资产计价货币的通货膨胀指数的非杠杆性挂钩;
- 多种展期选择权(例如永续债券);
- 不取决于未来或有事件的买入或卖出期权,且提前偿还金额实质上相当于未偿还的本金金额和未偿还本金余额的利息,还可能包含为提前终止合同而支付的合理的额外补偿;
- 实际上将固定利率转变为浮动利率或将浮动利率转变为固定利率的利率上限、利率下限以及利率上下限期权;以及
- 在可变利率金融资产中,在利率能够补偿贷款人货币时间价值前提下,借款人在每个利率重订日选定利率的选择权(例如,为三个月借款期支付三个月LIBOR利率或为一个月借款期支付一个月LIBOR利率的选择权)。

哪些常见的特征一般应该无法通过现金流特征测试?

- 与权益指数、借款人净收益或其他变量挂钩;
- 逆向浮动利率;
- 以不是反映未偿还的本金余额和利息的金额进行结算的买入期权;
- 发行人须或可选择递延支付利息,但延期支付的金额不额外计息;
- 在可变利率金融资产中,借款人在每个利率重订日选定利率的选择权,但该选择导致利率不补偿借款人的货币时间价值(例如,为三个月借款期支付一个月LIBOR利率但每月不重新设定一个月LIBOR利率的选择权);

- 定期重设的可变利率,但每次重设总是反映五年期定期债券的利率,而非补偿借款人的货币时间价值(即,除在一开始之外,该利率同金融工具的期限已经脱离);以及
- 债务主合同中所包含的转股权(从持有人角度来看)。

是否允许进行重分类?

金融资产的分类在初始确认时即予以确定。此后,仅在金融资产所对应的业务模式发生改变的极少数情况下才允许进行重分类。在此类情况下,所有被影响的金融资产都必须进行重分类。

IFRS 9明确说明,业务模式的改变预期发生频率极低;应当由报告主体的高级管理人员依据外部或内部变动予以确定;应当对主体的经营具有重大影响以及可向外证明。例如,某报告主体拥有一个将在短期内出售的商业贷款组合。该主体收购了一家管理商业贷款的公司,该公司的业务模式是持有贷款以收取合同现金流。这时,该商业贷款组合不再是以出售为目的,而是与其他收购的商业贷款一同管理,全部成为以收取合同现金流为目的而持有的贷款。

另外一个业务模式改变的例子是,主体决定终止其一项服务类别(例如,其零售按揭贷款业务)。该服务类别不再接受新业务,而受影响的业务组合也在积极地寻求出售。

关于个别工具有意图的改变、某一特定市场的暂时消失或金融工具在不同业务模式之间的转移都不构成业务模式的改变。

对于权益投资这意味着什么?

权益投资并不具备本金和利息的合同现金流特征;所以权益投资按公允价值进行会计处理。然而,IFRS 9提供了将非交易性权益投资指定为以公允价值计量且其变动计入损益或以公允价值计量且其变动计入其他综合收益的选择。该指定可以对各个工具逐个进行,并且仅可在初始确认时进行。一旦指定,不得撤销。

所有已实现及未实现的公允价值损益均遵循初始指定进行处理,且已确认计入其他综合收益中的公允价值损益不得再转入当期损益。不论如何指定,作为权益投资投资回报的股利将继续确认为当期损益。

在无法对权益投资进行可靠的公允价值计量的情况下,是否可以按成本进行计量?

IFRS 9取消了未上市权益工具及基于未上市权益工具的衍生工具可按成本计量的豁免,但是规定在某些情况下,成本可能是公允价值的适当估计;这种情形可能包括无法充分取得近期的信息或各种可能的公允价值变动幅度很大。如果被投资单位所处的环境、市场或更广泛的经济发生变化,或者如果可以从外部交易中取得证据或存在对上市权益投资的证据,则成本不能作为公允价值的适当估计。只要存在相关因素表明成本可能不能反映公允价值,主体即应当对公允价值进行估算。

What does this mean for hybrid contracts?

IFRS 9 requires financial assets to be classified in their entirety. Hybrid contracts are those instruments that contain a financial or non-financial host and an embedded derivative.

Hybrid contracts with financial asset hosts are assessed in their entirety against the two classification criteria. The accounting for embedded derivatives in non-financial host contracts and financial liabilities remains unchanged. Hybrid contracts outside the scope of IFRS 9 are assessed for bifurcation under IAS 39. In many cases, hybrid contracts may fail the contractual cash flow characteristic test and should therefore be measured at FVTPL.

Is a fair value option available?

Two of the existing three fair value option criteria currently in IAS 39 become obsolete under IFRS 9, as a fair-value-driven business model requires fair value accounting, and hybrid contracts are classified in their entirety. The remaining fair value option condition in IAS 39 is carried forward to the new standard – that is, management may still designate a financial asset as at FVTPL on initial recognition if this significantly reduces recognition or measurement inconsistency, commonly referred to as ‘an accounting mismatch’. The designation at FVTPL continues to be irrevocable.

Classification and measurement of financial liabilities

How are financial liabilities to be measured?

Financial liabilities are measured at amortised cost unless they are required to be measured at fair value through profit or loss or an entity has chosen to measure a liability at fair value through profit or loss.

What determines classification?

The classification and measurement of financial liabilities under IFRS 9 remains unchanged from the guidance in IAS 39 except where an entity has chosen to measure a liability at fair value through profit or loss. There continue to be two measurement categories for financial liabilities: fair value and amortised cost. Certain liabilities are required to be at fair value through profit or loss, such as liabilities held for trading and derivatives. Other liabilities are measured at amortised cost unless the entity elects the fair value option; however, if the liability contains embedded derivatives, the embedded derivatives might be required to be separated and measured at fair value through profit or loss.

What is the accounting for financial liabilities that are required to be at fair value through profit and loss?

Financial liabilities that are required to be measured at fair value through profit or loss (as distinct from those that the entity has chosen to measure at fair value through profit or loss) continue to have all fair value movements recognised in profit or loss, with none of the fair value movement recognised in ‘other comprehensive income’ (OCI). This includes all derivatives (such as foreign currency forwards or interest rate swaps), or an entity’s own liabilities that are ‘held for trading’. Similarly, financial guarantees and loan commitments that entities choose to measure at fair value through profit or loss will have all fair value movements in profit or loss.

What is the accounting for financial liabilities that an entity chooses to account for at fair value?

IFRS 9 changes the accounting for financial liabilities that an entity chooses to account for at fair value

through profit or loss, using the fair value option. For such liabilities, changes in fair value related to changes in own credit risk are presented separately in OCI.

However, if presenting the changes in own credit of a financial liability in OCI would create an accounting mismatch in profit or loss, all fair value movements are recognised in profit or loss.

The accounting mismatch must arise due to an economic relationship between the financial liability and a financial asset that results in the liability’s credit risk being offset by a change in the fair value of the asset.

The accounting mismatch:

- is required to be determined when the liability is first recognised;
- is not reassessed subsequently; and
- must not be caused solely by the measurement method that an entity uses to determine the changes in a liability’s credit risk.

Use of this exemption from the requirement to present movements in the own credit risk of a liability in OCI is expected to be rare.

What are the eligibility criteria for the fair value option?

The eligibility criteria for the fair value option remain the same; they are based on whether:

- the liability is managed on a fair value basis;
- electing fair value will eliminate or reduce an accounting mismatch; or
- the instrument is a hybrid contract (that is, it contains a host contract and an embedded derivative) for which separation of an embedded derivative would be required.

这对于混合合同意味着什么？

IFRS 9要求对金融资产以其整体进行分类。混合合同是指含有一个金融或非金融主合同以及一个嵌入衍生工具的工具。

含有金融资产主合同的混合合同将以其整体为单位根据两项分类标准进行评估。非金融主合同和金融负债主合同中的嵌入式衍生工具的会计处理保持不变。IFRS 9范围外的混合合同将按照IAS 39来评估其是否需要分拆。在很多情形下，混合合同可能无法通过合同现金流特征测试，因此应当以公允价值计量且其变动计入损益。

是否存在公允价值选择权？

由于以公允价值为导向的业务模式要求采用公允价值会计，以及混合合同应按其整体进行分类，当前在IAS 39中所采用的三项公允价值选择权标准之中的两项标准在IFRS 9下不再使用。在IAS 39中所剩下的那一项公允价值选择权条件将在新准则中继续沿用——也就是说，如果在初始确认时将金融资产指定为以公允价值计量且其变动计入损益可以大幅减少确认或计量的不一致，也就是通常所说的“会计错配”，则管理层仍可采用这种做法。以公允价值计量且其变动计入损益的指定一旦做出后是不可撤销的。

金融负债的分类与计量

如何对金融负债进行计量？

金融负债以摊余成本计量，除非这些金融负债必须以公允价值计量且其变动计入损益或者主体已选择以公允价值计量金融负债且其变动计入损益。

什么决定分类？

除主体选择以公允价值计量金融负债且其变动计入损益的情况外，IFRS 9下金融负债的分类与计量相较于IAS 39中的指引保持不变。对于金融负债，仍存在两种计量类别：公允价值和摊余成本。某些金融负债须以公允价值计量且其变动计入损益，诸如交易性负债和衍生工具。其他金融负债以摊余成本计量，除非主体使用了公允价值选择权；然而，如果金融负债包含嵌入衍生工具，则可能须拆分并以公允价值计量该嵌入衍生工具且其变动计入损益。

须以公允价值计量且其变动计入损益的金融负债的会计处理是什么？

须以公允价值计量且其变动计入损益的金融负债（不同于主体选择以公允价值计量且其变动计入损益的金融负债）的所有公允价值变动仍计入损益，且无任何公允价值变动计入“其他综合收益”。这包括所有衍生工具（诸如远期外币或利率互换）或者主体自身的“交易性”负债。类似地，主体选择以公允价值计量且其变动计入损益的财务担保和贷款承诺的所有公允价值变动将计入损益。

主体选择以公允价值计量的金融负债的会计处理是什么？

IFRS 9更改了主体通过使用公允价值选择权而以公允价值计量且其变动计入损益的金融负债的会计处理。对于此类负债，与自身信用风险变化有关的公允价值变化在其他综合收益中单独列报。

然而，如果在其他综合收益中列报金融负债自身信用风险的变化将导致损益中产生会计错配，则所有公允价值变动计入损益。

会计错配必须是由于金融负债与金融资产之间的经济关系而产生，这一经济关系导致该负债的信用风险被该资产的公允价值变化所抵消。

会计错配：

- 须于该负债初始确认时作出；
- 之后不予以重估；并且
- 不是仅由主体用于确定负债信用风险变化的计量方法所导致的。

预计使用豁免在其他综合收益中列报负债自身信用风险变动的情况会较为罕见。

公允价值选择权的适用标准是什么？

公允价值选择权的适用标准保持不变；其基于：

- 负债是否以公允价值为基础进行管理；
- 选择以公允价值计量是否将消除或减少会计错配；或者
- 该金融工具是否是一项应该将其中嵌入衍生工具分开核算的混合合同（即其包含一项主合同和一项嵌入衍生工具）。

What might be a common reason for electing the fair value option?

A common reason is where entities have embedded derivatives that they do not wish to separate from the host liability. In addition, entities may elect the fair value option for liabilities that give rise to an accounting mismatch with assets that are required to be held at fair value through profit or loss.

Have there been any changes in the accounting for embedded derivatives?

The existing guidance in IAS 39 for embedded derivatives has been retained in IFRS 9. Entities are still required to separate derivatives embedded in financial liabilities where they are not closely related to the host contract – for example, a structured note where the interest is linked to an equity index. The separated embedded derivative continues to be measured at fair value through profit or loss, and the residual debt host is measured at amortised cost. The accounting for embedded derivatives in non-financial host contracts also remains unchanged.

Is the treatment of derivatives embedded in financial liabilities symmetrical to the treatment of derivatives embedded in financial assets?

No. The existing embedded derivative guidance in IAS 39 is retained in IFRS 9 for financial liabilities and non-financial instruments. This results in some embedded derivatives still being separately accounted for at fair value through profit or loss. However, embedded derivatives are no longer separated from financial assets. Instead, they are part of the contractual terms that are considered in determining whether the entire financial asset meets the contractual cash flow test (that is, the instrument has solely

payments of principal and interest) to be measured at amortised cost or whether it should be measured at fair value through profit or loss.

How are financial liabilities at fair value to be measured?

Entities will need to calculate the amount of the fair value movement that relates to the credit risk of the liability. IFRS 7 already requires disclosure of the amount of fair value changes that are attributable to own credit risk for liabilities designated at fair value through profit or loss. The existing guidance on how to calculate own credit risk in IFRS 7 is retained but has been relocated to IFRS 9, and some aspects have been clarified.

How can own credit risk be determined?

This can be determined as either:

- the amount of fair value change not attributable to changes in market risk (for example, benchmark interest rates) – this is often referred to as the default method; or
- an alternative method that the entity believes more faithfully represents the changes in fair value due to ‘own credit’ (for example, a method that calculates credit risk based on credit default swap rates).

IFRS 9 clarifies that if the changes in fair value arising from factors other than changes in the liability’s credit risk or changes in observed interest rates (that is, benchmark rates such as LIBOR) are significant, an entity is required to use an alternative method and may not use the default method. For example, changes in the fair value of a liability might arise due to changes in value of a derivative embedded in that liability rather than changes in benchmark interest rates. In that situation, changes in the value of the embedded derivative should be excluded in determining the amount of own credit risk that is presented in OCI.

The expanded guidance in IFRS 9 confirms that the credit risk of a liability with collateral is likely to be different from the credit risk of an equivalent liability without collateral issued by the same entity.

It also clarifies that unit-linking features usually give rise to asset performance risk rather than credit risk – that is, the value of the liability changes due to changes in value of the linked asset(s) and not because of changes in the own credit risk of the liability. This means that changes in the fair value of a unit-linked liability due to changes in the fair value of the linked asset will continue to be recognised in the income statement: they are not regarded as being part of the own credit risk of the liability that is recognised in OCI.

What is the impact of the changes on the presentation of financial liabilities?

Elements of the fair value movement of the liability are presented in different parts of the performance statement; changes in own credit risk are presented in OCI, and all other fair value changes are presented in profit or loss. This means that the amount of the overall fair value movement does not change, but it is presented in separate sections of the statement of comprehensive income.

Amounts in OCI relating to own credit are not recycled to the income statement even when the liability is derecognised and the amounts are realised. However, the standard does allow transfers within equity.

选择使用公允价值选择权的常见理由可能有哪些？

一个常见的理由是主体拥有其不希望与主合同负债分开的嵌入衍生工具。此外，对于导致与须以公允价值计量且其变动计入损益的资产之间产生会计错配的负债，主体可能选择使用公允价值选择权。

嵌入衍生工具的会计处理是否已发生了任何变化？

IAS 39中关于嵌入衍生工具的现行指引在IFRS 9中已被保留。如果嵌在金融负债中的衍生工具并非与主合同紧密相关——例如，利息与权益指数挂钩的结构化票据，则主体仍须将其分开核算。分开核算的衍生工具继续以公允价值计量且其变动计入损益，同时剩余的债务主合同以摊余成本计量。嵌在非金融主合同中的嵌入衍生工具的会计处理也保持不变。

嵌在金融负债中的衍生工具的处理是否与嵌在金融资产中的衍生工具的处理相对应？

否。对于金融负债和非金融工具，IAS 39中关于嵌入衍生工具的现行指引在IFRS 9中被予以保留。这就导致有些嵌入衍生工具仍需单独以公允价值计量且其变动计入损益核算。然而，嵌入衍生工具不再与金融资产分开核算。它们将作为合同条款的一部分，以确定整体金融资产是否满足合同现金流量测试（即该工具需仅包含对本金和利息的支付）从而判断是用摊余成本计量还是用公允价值计量且其变动计入损益。

如何计量以公允价值核算的金融负债？

主体将须计算与该负债信用风险相关的公允价值变动金额。IFRS 7已要求披露归属于被指定为以公允价值计量且其变动计入损益的负债自身信用风险公允价值变化的金额。IFRS 7中关于如何计算自身信用风险的现行指引被予以保留，但已被移至IFRS 9中，并且有些方面已被澄清。

如何确定自身信用风险？

自身信用风险的确定可采用以下方法：

- 不归属于市场风险变化（例如，基准利率）的公允价值变化的金额——这通常被称为默认方法；或者
- 一种主体认为更真实地反映由于“自身信用”所导致的公允价值变化的备选方法（例如，一种以信用违约互换利率为基础计算信用风险的方法）。

IFRS 9阐明，如果由负债信用风险变化或可观察的利率（即，诸如伦敦同业拆借利率（LIBOR）的基准利率）变化以外的因素导致的公允价值变化比较大，则主体须使用备选方法而不应使用默认方法。例如，一项负债公允价值的变化可能是由于嵌在该项负债中衍生工具的价值变化而并非基准利率的变化而产生。这一情况下，在确定计入其他综合收益的自身信用风险的金额时，应将该嵌入衍生工具价值的变化排除在外。

IFRS 9中的扩充指引确认，有抵押负债的信用风险可能不同于由同一主体发行的同等无抵押负债的信用风险。

其同时澄清，具有投资连结特征的负债通常与资产的业绩风险而非信用风险相关——即负债的价值因相关联资产价值的变化而非该负债自身信用风险的变化而改变。这就意味着由于该相关联资产公允价值的变化而导致的相关联的负债公允价值变化，将继续在损益中确认：其并不被视作在其他综合收益中确认的负债自身信用风险的一部分。

这些变化对金融负债的列报有何影响？

负债公允价值变动的组成部分要在业绩报表的不同部分列报；自身信用风险的变化在其他综合收益中列报，且所有其他公允价值变化在损益中列报。这意味着总体公允价值变动的金额不变，但在综合收益表的不同部分进行列报。

其他综合收益中与自身信用有关的金额不得再转入损益表，即使该负债被终止确认且其金额已经变现。然而，该准则允许主体在权益内对其金额进行划转。

Financial instruments hedge accounting

Amendment to IFRS 9

Effective date

Annual periods beginning on or after 1 January 2018.

What is the issue?

This is the third phase of the IASB's replacement of IAS 39. The new requirements align hedge accounting more closely with risk management, and so should result in more 'decision-useful' information to users of financial statements. The revised standard also establishes a more principles-based approach to hedge accounting and addresses inconsistencies and weaknesses in the current model in IAS 39.

What are the key changes?

Hedge effectiveness tests and eligibility for hedge accounting

IFRS 9 relaxes the requirements for hedge effectiveness and, consequently to apply hedge accounting. Under IAS 39, a hedge must be highly effective, both going forward and in the past (that is, a prospective and retrospective test, with results in the range of 80%-125%). IFRS 9 replaces this bright line with a requirement for an economic relationship between the hedged item and hedging instrument, and for the 'hedged ratio' to be the same as the one that the entity actually uses for risk management purposes. Hedge ineffectiveness will continue to be reported in profit or loss (P&L). An entity is still required to prepare

contemporaneous documentation; however, the information to be documented under IFRS 9 will differ.

Hedged items

The new requirements change what qualifies as a hedged item, primarily removing restrictions that currently prevent some economically rational hedging strategies from qualifying for hedge accounting. For example:

- Risk components of non-financial items can be designated as hedged items, provided they are separately identifiable and reliably measurable. This is good news for entities that hedge for only a component of the overall price of non-financial items (such as the oil price component of jet fuel price exposure), because it is likely that more hedges will now qualify for hedge accounting.
- Aggregated exposures (that is, exposures that include derivatives) can be hedged items.
- IFRS 9 makes the hedging of groups of items more flexible, although it does not cover macro hedging (this will be the subject of a separate discussion paper in the future). Treasurers commonly group similar risk exposures and hedge only the net position (for example, the net of forecast purchases and sales in a foreign currency). Under IAS 39, such a net position cannot be designated as the hedged item; but IFRS 9 permits this if it is consistent with an entity's risk management strategy. However, if the hedged net position consists of forecast transactions, hedge accounting on a net basis is only available for foreign currency hedges.
- IFRS 9 allows hedge accounting for equity instruments measured at fair value through other comprehensive income (OCI), even though there will be no impact on P&L from these investments.

金融工具套期会计

对国际财务报告准则第9号的修改

生效日期

适用于起始日在2018年1月1日或以后的年度期间。

问题所在？

这是IASB对IAS 39 替代项目的第三阶段。新的规定使得套期会计与风险管理更加一致，从而为财务报表的使用者提供“对决策更有用的”信息。修订后的准则还制定了一套更加以原则为导向的套期会计处理方法，以应对IAS 39现有模型中的不一致性和缺陷。

主要的变化有哪些？

套期有效性测试和符合套期会计的条件

IFRS 9放宽了对套期有效性的要求，从而也放松了对套期会计应用的规范。根据IAS 39，套期必须在未来和过去均高度有效（即无论是在预期性和回顾性的测试中，其有效性结果必须在80%-125%的范围内）。IFRS 9以被套期项目与套期工具之间须存在经济关系，及套期比率需与主体实际用于风险管理目的的套期比率一致的要求替代了IAS 39内明确的量化范围。

套期无效部分将继续在损益中反映。主体仍须编制同期的文件记录；但根据IFRS 9所记录的信息将会有所不同

被套期项目

新的要求更改了符合被套期项目的条件，主要是取消了目前使一些经济上合理的套期策略无法符合套期会计条件的限制。例如：

- 非金融项目的风险成分可被指定为被套期项目，只要它们可以单独辨认和可靠计量。这对于仅对非金融项目整体价格的某一组成部分（例如航空燃料价格中原油价格敞口部分）进行套期的主体而言是个好消息，因为这可能将使得更多的套期符合套期会计的条件。
- 汇总后的风险敞口（即包括衍生工具在内的风险敞口）可以成为被套期项目。
- IFRS 9中尽管不包括宏观套期（这将在未来的单独讨论稿中进行探讨），但它使项目组合套期具有更高的灵活性。企业司库部门通常将相似的风险敞口进行组合，并仅对净头寸进行套期（例如，预期外汇购销的净额）。根据IAS 39，此类净头寸不能被指为被套期项目；但IFRS 9允许对此类包括净头寸的项目进行套期会计处理，前提是这一做法与主体的风险管理策略相一致。然而，如果被套期净头寸由预期交易组成，则仅有外币套期可以净额进行套期会计处理。
- IFRS 9允许对以公允价值计量且其变动计入其他综合收益的权益工具应用套期会计，尽管这些投资不会对损益产生影响。

Hedging instruments

IFRS 9 relaxes the rules on the use of some hedging instruments as follows:

- Under IAS 39, the time value of purchased options is recognised on a fair value basis in P&L, which can create significant volatility. IFRS 9 views a purchased option as similar to an insurance contract, such that the initial time value (that is, the premium generally paid for an at or out of the money option) must be recognised in P&L, either over the period of the hedge (if the hedge item is time related, such as a fair value hedge of inventory for six months), or when the hedged transaction affects P&L (if the hedge item is transaction related, such as a hedge of a forecast purchase transaction). Any changes in the option's fair value associated with time value will be recognised in OCI.
- A similar accounting treatment to options can also be applied to the forward element of forward contracts and to foreign currency basis spreads of financial instruments. This should result in less volatility in P&L.
- Under IAS 39, non-derivative financial items were only allowed for hedges of FX risk. The eligibility of non-derivative financial items as hedging instruments is extended to non-derivative financial items accounted for at fair value through P&L.

Accounting, presentation and disclosure

The accounting and presentation requirements for hedge accounting in IAS 39 remain largely unchanged in IFRS 9. However, entities will now be required to reclassify the gains and losses accumulated in equity on a cash flow hedge to the carrying amount of a

non-financial hedged item when it is initially recognised. This was permitted under IAS 39, but entities could also choose to accumulate gains and losses in equity. Additional disclosures are required under the new standard.

Own credit risk in financial liabilities

Although not related to hedge accounting, the IASB has also amended IFRS 9 to allow entities to early adopt the requirement to recognise in OCI the changes in fair value attributable to changes in an entity's own credit risk (from financial liabilities that are designated under the fair value option). This can be applied without having to adopt the remainder of IFRS 9.

Am I affected?

All entities that engage in risk management activities, regardless of whether they currently use hedge accounting, could potentially benefit from the changes to hedge accounting.

Amendments to IFRS 9 have removed the previous mandatory effective date of 1 January 2015, but the standard is available for immediate application. The standard provides an accounting policy choice for an entity to continue to apply hedge accounting (and hedge accounting only) under IAS 39 instead of IFRS 9 until the IASB completes its separate macro hedging project.

Entities can elect to apply IFRS 9 for any of the following:

- The own credit risk requirements for financial liabilities.
- Classification and measurement (C&M) requirements for financial assets.

- C&M requirements for financial assets and financial liabilities.
- The full current version of IFRS 9 (that is, C&M requirements for financial assets and financial liabilities and hedge accounting).

The transitional provisions described above are likely to change once the IASB completes all phases of IFRS 9.

IFRS 9 applies retrospectively; however, hedge accounting is to be applied prospectively (with some exceptions).

What do I need to do?

It will be beneficial for entities to revisit their risk management strategies to assess whether more relationships might qualify for hedge accounting under IFRS 9. Entities should also carefully assess the IFRS 9 transitional provisions (described above) and decide whether to apply IFRS 9 or IAS 39 for hedge accounting. Each alternative could bring opportunities and challenges, for example:

- Retaining IAS 39 hedge accounting might be beneficial for financial institutions that currently have macro hedges and do not want to change their hedge accounting practices in advance of the Board's proposals in this area, but it will not have the benefits introduced by IFRS 9.
- On the other hand, IFRS 9 might be beneficial for non-financial entities that currently hedge risk components.

套期工具

IFRS 9放松了关于套期工具使用的规定，具体如下：

- 根据IAS 39，购入期权的时间价值以公允价值为基础计入损益，而这可能导致重大波动性。IFRS 9将购入期权视为类似于保险合同，从而其初始时间价值（即一般的情况下为平价期权或价外期权支付的期权费）必须在套期期间（如果套期项目与时间相关，例如六个月的存货公允价值套期）或在被套期交易影响损益时（如果套期项目与交易相关，例如针对预期购买交易的套期）计入损益。任何与时间价值相关的期权公允价值变化将计入其他综合收益。
- 与期权类似的会计处理也可被应用于远期合同的远期要素以及金融工具的外汇基差。这应当会降低利润表的波动性。
- 根据IAS 39，仅允许对外汇风险套期采用非衍生金融项目作为套期工具。套期工具的条件有所延伸，以公允价值计量且其变动计入损益的非衍生金融项目可以作为套期工具。

会计处理、列报和披露

IAS 39中套期会计的会计处理和列报要求在IFRS 9中大体保持不变。然而，主体如今必须将在权益中累计的现金流量套期利得和损失重分类至非金融性的被套期项目初始确认时的账面价值。IAS 39中允许这一做法，但是主体也可选择将利得和损失在权益中累计。在新准则中要求进行额外披露。

金融负债的自身信用风险

尽管与套期会计不相关，IASB还对IFRS 9进行了修改，以允许主体提前采用将可归属于其自身信用风险变化（来自于根据公允价值选择权指定的金融负债）的公允价值变动计入其他综合收益的要求。主体可以不采用IFRS 9中其余的规定，单独采用这一要求。

哪些主体将受到影响？

所有从事风险管理活动的主体，无论其目前是否使用套期会计，均有可能获益于对套期会计的更改。

对IFRS 9的修改已取消了之前2015年1月1日的强制生效日期，该准则可立即采用。在IASB完成其单独的宏观套期项目之前，该准则为主体提供了会计政策选择，其可继续采用IAS 39中的套期会计（且仅限于套期会计），而不必应用IFRS 9中的相关规定。

主体可选择应用IFRS 9中的任何下列规定：

- 针对金融负债自身信用风险的要求。
- 针对金融资产的分类和计量要求。
- 针对金融资产和金融负债的分类和计量要求。
- 整体IFRS 9的现行版本（即针对金融资产与金融负债的分类和计量要求以及套期会计）。

在IASB完成IFRS 9全部阶段的工作后，上述过渡条款可能会发生变更。

IFRS 9采用追溯调整法；但是，套期会计将采用未来适用法（除一些例外情况）。

如何应对？

主体将最好重新审视其风险管理策略，评估是否有更多的关系符合IFRS 9中的套期会计条件。此外，主体还应仔细评估IFRS 9中的过渡条款（如上所述）并决定是否应用IFRS 9或IAS 39的套期会计规定。每项选择都将带来机遇和挑战，例如：

- 对于目前拥有宏观套期，而且不希望早于理事会在本领域的提议来变更其套期会计实务的金融机构，保留IAS 39的套期会计可能较为有益，但是这不能带来IFRS 9中引入的益处。
- 另一方面，IFRS 9对于目前对风险成分进行套期的非金融主体可能较为有益。

Regulatory deferral accounts

IFRS 14

Effective date

Annual periods beginning on or after 1 January 2016. Early adoption is permitted.

The IASB has issued IFRS 14, 'Regulatory deferral accounts' ('IFRS 14'), an interim standard on the accounting for certain balances that arise from rate-regulated activities ('regulatory deferral accounts').

IFRS 14 is only applicable to entities that apply IFRS 1 as first-time adopters of IFRS. It permits such entities, on adoption of IFRS, to continue to apply their previous GAAP accounting policies for the recognition, measurement, impairment and de-recognition of regulatory deferral accounts. The interim standard also provides guidance on selecting and changing accounting policies (on first-time adoption or subsequently) and on presentation and disclosure.

There is currently no standard that specifically addresses rate-regulated activities. The objective of the interim standard is to allow entities adopting IFRS to avoid major changes in accounting policy before completion of the broader IASB project to develop an IFRS on rate-regulated activities. A discussion paper on the project is expected later in 2014.

What are the key provisions?

Scope

IFRS 14 only applies to first-time adopters of IFRS that apply IFRS

1 and conduct rate-regulated activities. Rate regulation is a framework where the price that an entity charges to its customers for goods and services is subject to oversight and/or approval by an authorised body. IFRS 14 excludes entities that are self-regulated (for example, if prices are regulated solely by the entity's own governing body).

Entities in the scope of IFRS 14 are permitted to continue applying previous GAAP accounting policies for regulatory deferral accounts. Changes to existing policies are restricted. Any change must make the financial statements more relevant and no less reliable, as described by IAS 8.

Entities are not permitted to change accounting policies to start recognising regulatory deferral account balances that were not recognised under previous GAAP. Entities can, however, recognise new balances that arise as a result of a change in accounting policy (such as on the first-time adoption of IFRS or for changes to IFRS). For example, if a new deferral account arises from the adoption of new IFRS employee benefits guidance, the new account is accounted for consistently with the entity's previous GAAP accounting policies.

Recognition, measurement, impairment and de-recognition

An entity is permitted to continue applying its previous GAAP accounting policies for the recognition and measurement of regulatory deferral accounts on first-time adoption. The interim standard does not include any further guidance on recognition, measurement, impairment and de-recognition.

Previous GAAP accounting policies are only applied to balances that are not otherwise covered by specific IFRSs. That is, other specific IFRSs should be applied first, and only any residual balance is accounted for under IFRS 14.

价格监管递延账户

国际财务报告准则第14号

生效日期

适用于起始日在2016年1月1日或以后的年度期间。允许提前采用。

IASB发布了《国际财务报告准则第14号—价格监管递延账户》(IFRS 14)，该准则作为一项过渡准则规范了价格监管活动形成的一些余额(“价格监管递延账户”)的会计处理。

IFRS 14仅适用于作为国际财务报告准则首次采用者采用IFRS 1的主体。它允许上述主体在采用国际财务报告准则时对于价格监管递延账户的确认、计量、减值和终止确认继续采用其原一般公认会计原则下的会计政策。过渡准则还对(首次采用或者后续期间)会计政策的选择和变更,以及列报和披露提供了指引。

目前尚无具体规范价格监管活动的相关准则。该过渡准则的目的是在IASB完成其针对价格监管活动的国际财务报告准则综合项目前,使采用国际财务报告准则的主体避免重大的会计政策变更。项目的讨论稿预计将于2014年较晚时间发布。

主要条款是什么?

范围

IFRS 14仅适用于采用IFRS 1并且参与价格监管活动的首次采用者。价格监管是指就商品或服务向客户收取的价格的框架,且该框架须由价格监管机构监督和/或批准。IFRS 14不适用于实施自我监管的主体(例如,仅由主体自身的治理机构进行价格监管)。

IFRS 14范围内的主体可继续采用原来一般公认会计原则下的会计政策对价格监管递延账户进行会计处理。对现有政策的变更予以了限制。根据IAS 8的要求,任何变更应使财务报表更具有相关性,并保持其可靠性。

对于在原一般公认会计原则下不予确认的相关金额,主体不得变更会计政策将其计入价格监管递延账户余额。但是主体可以确认会计政策变更中新产生的余额(比如在首次采用国际财务报告准则或国际财务报告准则变更时)。例如,如果主体在采用新的国际财务报告准则职工福利指引时形成了一项新的递延账户,则对这一新账户的会计核算应与主体原来在一般公认会计原则下的会计政策保持一致。

确认、计量、减值和终止确认

主体在首次采用时可继续采用原一般公认会计原则下的会计政策对价格监管递延账户进行确认和计量。过渡准则中未包括任何与确认、计量、减值和终止确认相关的详细指引。

原一般公认会计原则下的会计政策仅适用于其他具体的国际财务报告准则未涵盖的余额。即主体应首先应用其他具体的国际财务报告准则,而仅根据IFRS 14核算任何剩余的余额。

Other standards might also need to be applied to regulatory deferral accounts to reflect them appropriately in the financial statements. For example, the entity would apply its previous GAAP accounting policy to the impairment of regulatory deferral account balances, but it would apply the IFRS impairment guidance to cash generating units that contain such balances.

Judgement will be required to determine what other standards might be applicable and how they might interact with previous GAAP accounting policies.

Presentation

Balances arising from the application of IFRS 14 are presented separately in the balance sheet and the statement of comprehensive income.

A separate line item is presented in the balance sheet for total regulatory deferral debit balances and total regulatory deferral credit balances, following a sub-total of all other assets and liabilities. The distinction between current and non-current balances is not presented on the balance sheet, and offsetting is not permitted, although this information might be disclosed elsewhere.

The total movement in all regulatory deferral accounts is split between other comprehensive income (OCI) and profit and loss. The amount recorded in profit and loss is

separately presented as a single line item after a sub-total for profit and loss. The amount recorded in OCI is presented in two line items, based on whether the amount relates to items that will or will not be subsequently reclassified to profit and loss. Movements are classified in OCI where the balances relate to items recognised in OCI.

An entity that presents earnings per share (EPS) should present, in the income statement, EPS excluding and including the movement in the regulatory deferral accounts.

Disclosures

The disclosure requirements address information about the nature and risk of the regulation and the effect on the financial statements, including:

- a description of the nature and extent of rate regulation;
- how the future recovery or reversal of each balance is affected by risks and uncertainties;
- the basis on which the regulatory deferral account balances are recognised and measured; and
- a reconciliation of the balances from the beginning to the end of the period.

Am I affected?

IFRS 14 will affect first-time adopters of IFRS that currently recognise balances arising from rate regulation under previous GAAP accounting policies. This is common in the utilities industry, but the interim standard might affect other industries where prices are regulated.

What is next?

IFRS 14 is effective from 1 January 2016. Early adoption is permitted. Application is not compulsory, but entities that will apply the guidance should begin to consider the implications in connection with the adoption of IFRS.

The broader project on rate-regulated activities is ongoing. The IASB is expected to issue a discussion paper on the project later in 2014 to seek initial views on the accounting for rate-regulated activities.

此外，其他准则也可能需应用于价格监管递延账户，以使其恰当地反映于财务报表中。例如，主体可使用其原一般公认会计原则下的会计政策来核算价格监管递延账户余额的减值，但是它可将国际财务报告准则减值指引适用于包含此类余额的现金产出单元。

主体必须运用判断以决定哪些其他准则可能适用，以及其与原一般公认会计原则下的会计政策相互影响的方式。

列报

应用IFRS 14所产生的余额在资产负债表和综合收益表中单独列报。

主体必须在资产负债表中，在所有其他资产和负债小计之后单独列示价格监管递延账户借方余额和价格监管递延账户贷方余额。在资产负债表中价格监管递延账户余额不应按流动或非流动进行划分，也不能相互抵销，尽管这一信息可能会在别处披露。

全部价格监管递延账户的变动总额在其他综合收益 (OCI) 或损益中列报。计入损益的金额应在损益小计之后作为单列项目单独列示。计入其他综合收益的金额按照其是否与随后将重分类至或不重分类至损益的项目相关分别列报。当余额与在其他综合收益中确认的项目相关时，变动归类于其他综合收益。

列报每股收益 (EPS) 的主体应在利润表中列示不包括和包括价格监管递延账户变动的每股收益。

披露

披露要求针对监管活动的性质和风险以及其对财务报表的影响相关的信息，包括：

- 对价格监管的性质和范围的描述；
- 未来每项余额的收回或转回受到风险和不确定性的影响程度；
- 价格监管递延账户余额的确认和计量基础；及
- 余额的期初与期末的账面金额之间的调节。

哪些主体将受到影响？

IFRS 14将影响首次采用国际财务报告准则且目前根据原一般公认会计原则下的会计政策确认价格监管余额的主体。这在公用事业行业较为普遍，但是过渡准则也可能影响存在价格监管的其他行业。

接下来的措施？

IFRS 14从2016年1月1日起生效。允许提前采用。采用并非强制性，但应用该指引的主体应开始考虑与国际财务报告准则采用相关的影响。

针对价格监管活动的综合项目正在进行当中。预计IASB将于2014年晚些时间发布项目讨论稿，征求公众对价格监管活动会计处理相关的初步意见。

Revenue from contracts with customers

IFRS 15

Effective date

Effective for the first interim period within annual reporting periods beginning on or after 1 January 2017, can be applied retrospectively with some reliefs for completed contracts or applied prospectively with certain practical expedients available. Early adoption is permitted.

The release of IFRS 15 is the culmination of a long running joint project between the IASB and the FASB to create a single revenue standard. The standard moves away from a revenue recognition model based on an 'earnings process' to an 'asset-liability' approach based on transfer of control.

What are the key provisions?

Performance obligations

Performance obligations are the building blocks in the new revenue recognition model. The amount and timing of revenue recognition are determined at the performance obligation level.

So what is a performance obligation? It is a promise to transfer either a good or a service (or a bundle of goods or services) that is distinct. IFRS 15 provides the criteria to determine when a good or service is distinct by focusing on how a customer might benefit from that good or service.

Transfer of control

The new standard is based on the principle that revenue is recognised when control of a good or service transfers to the customer. It replaces the separate models for goods, services and construction contracts under current IFRS. IFRS 15 is a single model that distinguishes between performance obligations satisfied at a point in time and those that are satisfied over time.

The criteria are provided to determine when a good or service transfers over time. For example, revenue from a traditional service would be recognised over time because the customer consumes the benefit (that is, the asset) as it is performed. But not all the criteria are intuitive and might change practice in some industries such as real estate and construction. If the criteria are not met, indicators of control are used to determine when revenue is recognised.

Variable consideration

An estimate of variable consideration is included in the transaction price only if it is highly probable that there will not be a significant revenue reversal. This principle is intended to provide useful information— that is, the IASB does not believe it is useful to recognise revenue that might be reversed in the future.

Indicators are provided to help management make this assessment. These include whether the variability is subject to factors outside the entity's influence, how long until the variability will be resolved, whether the entity has experience with similar types of contracts and whether there is a broad range of possible outcomes.

与客户之间的合同产生的收入

国际财务报告准则第15号

生效日期

于年度报告期间始于2017年1月1日或之后的第一个中期开始生效,可以在一些简化处理下进行追溯适用或在某些实务的简化核算下进行未来适用,允许提前采用。

长期以来,IASB和FASB在开展一个合作项目来制定单一的收入准则,而IFRS 15的发布正是这一项目的成果。本准则从基于“盈利过程”的收入确认模型转向基于控制权转移的“资产-负债”法。

主要条款是什么?

履行义务

履行义务是新的收入确认模型的基石。收入确认的金额和时点决定于履行义务的程度。

那么什么是履行义务?它是转移可明显区分的商品或服务(或一组商品或服务)的承诺。IFRS 15中规定了通过关注客户如何从该商品或服务中获益来确定一项商品或服务是否可明显区分的标准。

控制权的转移

新准则是基于在商品或服务的控制权转移至客户时确认收入的原则。它替代了现有国际财务报告准则下对于商品、服务和建造合同有各自的单独模型。IFRS 15是一个单一的模型,仅是对是在某一时点满足履行义务或是在某一段时间内逐步满足履行义务的区分。

准则提供了在满足那些条件下可以认定商品或服务的转移是在一段时间内满足的条件。例如,传统服务的收入应该是在一段时间内确认,因为客户在履行服务过程中同时消费了收益(也就是资产)。但是并非所有的条件都是直观的,它可能改变一些行业的实务,例如房地产和建筑业。如果这些条件未被满足,则运用控制的指标来确定收入确认的时点。

可变对价

只有当极可能不会发生收入的重大转回时,对可变对价的估计才包括于交易价格中。这一原则旨在提供有用的信息——也就是,IASB认为确认未来可能将会转回的收入不是有用的信息。

准则提供了一些迹象来帮助管理层对此进行评估。这些包括可变动性是否受到主体影响力之外的因素影响、消除可变动性所需要的时间长度、主体是否有处理类似类型合同的经验以及结果是否存在广泛范围的多种可能性。

The 'minimum' amount that is not subject to significant reversal is recognised and updated each period. This means that some entities that previously deferred revenue until all contingencies were resolved might need to make an estimate and record revenue earlier. Others might find that the 'highly probable' threshold is not met and recognise revenue later than they do today.

There is one exception to this principle. Revenue for licences of intellectual property with a sales or usage based royalty is recognised only when sales or usage occurs.

One thing that might be surprising is how often entity's will have to look to the guidance on variable consideration. It captures everything that might change the transaction price including discounts, refunds, penalties and royalties. It does not, however, capture uncertainty about whether the customer will pay. Once a contract exists and revenue is recognised, any subsequent impairment of receivables is recognised in accordance with financial instruments guidance.

Licenses

IFRS 15 distinguishes between two types of licenses. The first is a 'right to use' IP (Intellectual Property) as it exists at the point in time the licence is granted, for example, rights to a film in its current form. A right to use is a performance obligation satisfied at a point in time. The second is a 'right to access' IP as it exists throughout the licence period, for example, access to a film library that is updated during the licence period. In this case, the performance obligation is satisfied over time. In either case, revenue is subject to the constraint for variable consideration.

Contract costs

Costs to obtain a contract (such as sales commissions) must be capitalised and amortised as revenue is recognised. This will be a change in practice for many who today expense these costs as incurred. As a practical expedient, costs may be expensed if the contract is less than one year. One challenge is that costs previously expensed might need to be capitalised at transition and then expensed in future periods.

What do I need to do?

The final standard is effective from 1 January 2017. For some, this new guidance will require change to systems, processes and controls. Management will need to assess implications as early as this year to ensure ample time to embrace the change and capture information needed for transition, especially those that elect the full retrospective adoption method.

Also get yourself prepared for the change in mind-set. Even if you do not expect a significant change, it is worth another look. At a minimum, the disclosures requirements will give you something to think about.

主体在确认不会发生重大转回的“最低”金额，并在每个期间予以更新。这意味着，原先将收入递延至所有或有事项消除的主体可能需要进行估计，并提前计入收入。另外一些主体可能发现本身不满足“极可能”的条件，对收入的确认将晚于现今的做法。

这一原则有一项例外。基于销售或使用的权利金知识产权使用许可收入只有在销售或使用发生时予以确认。

令人惊异的是主体将不得不时常面对可变对价的指引。它囊括了所有可能改变交易价格的因素，包括折扣、退款、罚金和权利金。然而，它并未包括客户是否将付款的不确定性。一旦合同存在并确认收入，应收款项的任何后续减值应根据金融工具指引进行确认。

使用许可

IFRS 15 将使用许可区分为两类。第一类是在授予使用许可时点存在的知识产权“使用权”，例如，对一部电影在其当前形式下的权利。使用权是在某一时点满足的履行义务。第二类在使用许可期间内存在的知识产权“访问权”，例如在使用许可期间内不断更新的电影资料库的访问权利。在这两种情况下，收入均受到可变对价限制因素的影响。

合同成本

取得合同的成本（诸如销售佣金）必须资本化，并在收入确认时摊销。这将使现在很多在成本发生时计入费用的主体改变其实务做法。作为实务上的简化处理，如果合同期限短于一年，则这些成本可以费用化。一项挑战是，原先费用化的成本可能需要在过渡时予以资本化，然后在未来期间计入费用。

接下来的工作？

终版准则从2017年1月1日生效。对于一些主体，这一新的指引将需要其变更系统、流程和控制。管理层最早将需要在今年评估其影响，以确保有充分的时间对变更予以支持，并取得过渡所需的信息，特别是对于选择采用完全追溯调整法的主体尤应如此。

此外，请准备改变您的观念体系。即使您预期将不会发生重大的变更，也值得换一个视角。至少，披露要求将带给您值得思考的信息。

New interpretations

Levies

IFRIC 21

Effective date

Annual periods beginning on or after 1 January 2014.

IFRIC 21, 'Levies', sets out the accounting for an obligation to pay a levy that is not income tax. The interpretation could result in recognition of a liability later than today, particularly in connection with levies that are triggered by circumstances on a specific date.

What is the issue?

Scope and objective

Levies are imposed by governments in accordance with legislation and are often measured by reference to an entity's revenues, assets or liabilities (for example, 1% of revenue).

The interpretation addresses diversity in practice around when the liability to pay a levy is recognised. Practice differs particularly when a levy is measured based on financial data relating to a period before the date on which the obligation to pay the levy arises.

IFRIC 21 addresses the accounting for a liability to pay a levy recognised in accordance with IAS 37, 'Provisions', and the liability to pay a levy whose timing and amount is certain. It excludes income taxes within the scope of IAS 12, 'Income taxes'. Its

application to liabilities arising from emissions trading schemes is optional.

The interpretation does not address whether the liability to pay a levy gives rise to an asset or an expense. Entities will need to apply other standards to determine the accounting for the expense.

Key provisions

IFRIC 21 addresses the following issues:

What is the obligating event that gives rise to a liability to pay a levy?

The obligating event that gives rise to a liability to pay a levy is the event identified by the legislation that triggers the obligation to pay the levy.

The fact that an entity is economically compelled to continue operating in a future period, or prepares its financial statements under the going concern principle, does not create an obligation to pay a levy that will arise from operating in the future.

When is a liability to pay a levy recognised?

A liability to pay a levy is recognised when the obligating event occurs. This might arise at a point in time or progressively over time.

The interpretation also requires that an obligation to pay a levy triggered by a minimum threshold is recognised when the threshold is reached.

新解释公告

征税

国际财务报告 解释公告第21号

生效日期

适用于起始日在2014年1月1日或以后的年度期间。

《国际财务报告解释公告第21号—征税》列出了非所得税的“税项支付”义务的会计核算。解释可能会使负债确认时间推后，特别当它是由特定日期的情况引发时。

问题所在？

范围与目标

税项由政府根据立法征收，通常通过参照主体的收入、资产或负债进行计量（例如，收入的1%）。

解释针对实务中“税项支付”负债确认时点的多样性。特别是当税项计量是基于税项支付义务产生当日以前期间的财务数据时，实务中存在较大差异。

IFRIC 21说明了要根据《国际会计准则第37号—准备》来对“税项支付”负债作会计处理，以及确认“税项支付”负债的时点和金额是确定的。IFRIC 21将《国际会计准则第12号—所得税》范围内的所得税排除在外。对碳排放交易计划中产生的负债，是否应用这一解释公告是可选的。

解释公告没有说明当确认“税项支付”负债的同时，到底该分录的借方为一项资产还是一项费用。主体将需要应用其他准则来决定费用的会计处理。

主要条款

IFRIC 21说明了下列事项：

产生“税项支付”负债的义务事项的定义

产生“税项支付”负债的义务事项是指根据政府立法的相关条例所订明的一些事项，而该事项的发生会导致主体产生支付该税项的义务。

纵使一个主体因为经济理由必须在未来期间继续经营或按照持续经营原则编报财务报表，该等事实并不会导致主体产生现时义务去支付与未来经营相关的税项。

何时确认税项支付负债？

当义务事项发生时确认“税项支付”负债。这可能在一个时点产生，也可能在一段时间内渐进发生。

解释公告还要求，由最低限额引发的“税项支付”义务应在最低限额达到时予以确认。

Example 1

Levy A – 1% of current year revenues is due if the entity is operating on 1 January.

A liability equal to 1% of the current year revenues is recognised progressively as revenue is generated.

Levy B – 1% of prior year revenues is due if the entity is operating on 1 January.

A liability equal to 1% of the prior year revenues is recognised in full on 1 January.

Levy C – 1% of current year revenues is due if the entity is operating on 31 December.

A liability equal to 1% of the current year revenues is recognised in full on 31 December.

Example 2

Levy D – 1% of current year revenues is due if the entity is operating on 1 January (same as Levy A) and if current year revenue exceeds CU20m.

A liability equal to 1% of CU20m is recognised in full when the threshold is reached. The liability is then increased progressively as revenue over CU20m is generated.

Is the accounting at an interim reporting date the same as at year end?

The same recognition principles apply in interim and annual financial statements. The obligation should not be anticipated or deferred in the interim financial report if it would not be anticipated or deferred in annual financial statements.

The interpretation provides examples that illustrate the accounting for the liability to pay a levy.

Am I affected?

IFRIC 21 will affect entities that are subject to levies that are not income taxes within the scope of IAS 12. These are common in many countries and in many industries – banking, retail and transportation, to name a few.

示例1

税项A — 如果主体于1月1日仍在经营，应缴纳当前年度收入1%的税项。在收入产生过程中，渐进确认相当于当前年度收入1%的负债。

税项B — 如果主体于1月1日仍在经营，应缴纳上年度收入1%的税项。在1月1日全额确认相当于上年度收入1%的负债。

税项C — 如果主体于12月31日仍在经营，应缴纳当前年度收入1%的税项。在12月31日全额确认相当于当前年度收入1%的负债。

示例2

税项D — 如果主体于1月1日仍在经营并且如果收入超过2,000万元，应缴纳1%的当前年度收入的税项。

在最低限额达到时，首先全款确认相当于2,000万元1%的负债。然后随着收入增长超过2,000万元，渐进增加确认相当于收入超过最低限额的1%的负债。

中期报告日的会计处理方式是否与年终相同？

同样的确认原则适用于中期和年度财务报表。如果义务的发生不能在年度财务报表中被预料或递延，则其也不能在中期财务报告中被预料或递延。

解释公告中提供了示例来说明“税项支付”负债的会计处理。

哪些主体将受到影响？

IFRIC 21将影响缴纳除IAS 12所得税之外的税项的主体。这普遍存在于很多国家和行业——例如，银行业、零售业和运输业。

Annual improvements project 2012

Effective date

See final column in table below.

The table below identifies the more significant changes to the standards arising from the 2010 to 2012 annual improvements project and the implications for management.

Standard/Interpretation	Amendment	Effective date
Amendment to IFRS 2, 'Share based payment'	The amendment clarifies the definition of a 'vesting condition' and separately defines 'performance condition' and 'service condition'.	For share-based payment transactions for which the grant date is on or after 1 July 2014.
IFRS 3, 'Business combinations'	<p>The standard is amended to clarify that an obligation to pay contingent consideration which meets the definition of a financial instrument is classified as a financial liability or as equity, on the basis of the definitions in IAS 32, 'Financial instruments: Presentation'.</p> <p>The standard is further amended to clarify that all non-equity contingent consideration, both financial and non-financial, is measured at fair value at each reporting date, with changes in fair value recognised in profit and loss.</p> <p>Consequential changes are also made to IFRS 9, IAS 37 and IAS 39.</p>	For business combinations where the acquisition date is on or after 1 July 2014.
IFRS 8, 'Operating segments'	<p>The standard is amended to require disclosure of the judgements made by management in aggregating operating segments. This includes a description of the segments which have been aggregated and the economic indicators which have been assessed in determining that the aggregated segments share similar economic characteristics.</p> <p>The standard is further amended to require a reconciliation of segment assets to the entity's assets when segment assets are reported.</p>	Annual period beginning on or after 1 July 2014.

2012年年度改进项目

生效日期

请见下表中的最后一栏。

下表载列了2010年至2012年年度改进项目中对准则的重大修改及其对管理层的影响。

准则/解释公告	修改	生效日期
《国际财务报告第2号 — 以股份为基础 的支付》(IFRS 2) 的修改	修改澄清了“可行权条件”的定义, 并分别定义了“业绩条件”和“服务条件”。	该修改对于授予日在2014年7月1日或之后的以股份为基础 的支付交易适用。
《国际财务报告准则第3号 — 企业合并》 (IFRS 3)	<p>准则修改澄清了满足金融工具定义的或有对价支付义务, 应按照《国际会计准则第32号 — 金融工具: 列报》(IAS 32) 中的定义归类于金融负债或权益。</p> <p>准则进一步修改澄清了所有非权益性或有对价, 包括金融性和非金融性的对价, 均在报告日以公允价值计量且其变动计入损益。</p> <p>此外, 还对IFRS 9、IAS 37和IAS 39进行了相应修改。</p>	该修改适用于购买日在2014年7月1日或之后的企业合并。
《国际财务报告解释公告第8号 — 经营分部》(IFRS 8)	<p>准则修改要求披露管理层对加总经营分部信息所作的判断。这包括对已加总分部信息的描述及判断加总分部信息具有相似的经济特征时所评价的经济指标。</p> <p>当披露分部资产时, 准则进一步的修改要求披露分部资产与主体资产之间的调整。</p>	适用于起始日在2014年7月1日或以后的年度期间。

Standard/Interpretation	Amendment	Effective date
IFRS 13, 'Fair value measurement'	<p>When IFRS 13 was published, paragraphs B5.4.12 of IFRS 9 and AG79 of IAS 39 were deleted as consequential amendments. This led to a concern that entities no longer had the ability to measure short-term receivables and payables at invoice amounts where the impact of not discounting is immaterial. The IASB has amended the basis for conclusions of IFRS 13 to clarify that it did not intend to remove the ability to measure short-term receivables and payables at invoice amounts in such cases.</p>	Amendment to the basis for conclusions only.
IAS 16, 'Property, plant and equipment', and IAS 38, 'Intangible assets'	<p>Both standards are amended to clarify how the gross carrying amount and the accumulated depreciation are treated where an entity uses the revaluation model. The carrying amount of the asset is restated to the revalued amount.</p> <p>The split between gross carrying amount and accumulated depreciation is treated in one of the following ways:</p> <ul style="list-style-type: none"> • either the gross carrying amount is restated in a manner consistent with the revaluation of the carrying amount, and the accumulated depreciation is adjusted to equal the difference between the gross carrying amount and the carrying amount after taking into account accumulated impairment losses; or • the accumulated depreciation is eliminated against the gross carrying amount of the asset. 	Annual periods beginning on or after 1 July 2014.
IAS 24, 'Related party disclosures'	<p>The standard is amended to include, as a related party, an entity that provides key management personnel services to the reporting entity or to the parent of the reporting entity ('the management entity').</p> <p>The reporting entity is not required to disclose the compensation paid by the management entity to the management entity's employees or directors, but it is required to disclose the amounts charged to the reporting entity by the management entity for services provided.</p>	Annual periods beginning on or after 1 July 2014.

准则/修改/解释公告	修改	生效日期
《国际财务报告准则第13号—公允价值计量》(IFRS 13)	<p>当IFRS 13发布时, IFRS 9第B5.4.12段和IAS 39 AG第79段被相应删除。这引发了人们的关注, 即当折现的影响不重大时, 主体不能再以发票金额计量短期应收款项和应付款项。IASB修订了IFRS 13的结论基础, 澄清其并未打算消除此类情况下主体以发票金额计量短期应收款项和应付款项的能力。</p>	仅对结论基础进行了修改。
《国际会计准则第16号—不动产、工厂和设备》(IAS 16)和《国际会计准则第38号—无形资产》(IAS 38)	<p>这两项准则的修订澄清了当主体采用重估价模型时账面价值总额和累计折旧的处理方式。</p> <p>当资产被重估, 资产的账面价值需要调整为重估价值。在重估当天, 账面价值总额和累计折旧之间的分割采用下列任一方式处理:</p> <ul style="list-style-type: none"> • 按照账面价值的重估值对账面价值总额进行重述, 并将“账面价值总额”和“已考虑累计减值的账面价值”之间的差额确认为累计折旧; 或将累计折旧在资产的账面价值总额中转销。 • 将累计折旧在资产的账面价值总额中转销。 	适用于起始日在2014年7月1日或以后的年度期间。
《国际会计准则第24号—关联方披露》(IAS 24)	<p>准则修改中将为报告主体或报告主体的母公司提供关键管理人员服务的主体(“管理主体”)纳入关联方。</p> <p>报告主体无须披露管理主体向管理主体的员工或董事支付的薪酬, 但是必须披露管理主体因所提供的服务向报告主体收取的金额。</p>	适用于起始日在2014年7月1日或以后的年度期间。

Annual improvements project 2013

Effective date

See final column in table below.

The table below identifies the more significant changes to the standards arising from the 2011 to 2013 annual improvements project and the implications for management.

Standard/Interpretation	Amendment	Effective date
IFRS 1, 'First-time adoption of International Financial Reporting Standards'	The basis for conclusions on IFRS 1 is amended to clarify that, where a new version of a standard is not yet mandatory but is available for early adoption; a first-time adopter can use either the old or the new version, provided the same standard is applied in all periods presented.	Amendment to basis of conclusion only.
IFRS 3, 'Business combinations'	The standard is amended to clarify that IFRS 3 does not apply to the accounting for the formation of any joint arrangement under IFRS 11. The amendment also clarifies that the scope exemption only applies in the financial statements of the joint arrangement itself.	Annual periods beginning on or after 1 July 2014.
IFRS 13, 'Fair value measurement'	The amendment clarifies that the portfolio exception in IFRS 13, which allows an entity to measure the fair value of a group of financial assets and financial liabilities on a net basis, applies to all contracts (including non-financial contracts) within the scope of IAS 39 or IFRS 9.	Annual periods beginning on or after 1 July 2014. An entity shall apply the amendment prospectively from the beginning of the first annual period in which IFRS 13 is applied.
IAS 40, 'Investment property'	The standard is amended to clarify that IAS 40 and IFRS 3 are not mutually exclusive. The guidance in IAS 40 assists preparers to distinguish between investment property and owner-occupied property. Preparers also need to refer to the guidance in IFRS 3 to determine whether the acquisition of an investment property is a business combination.	Annual periods beginning on or after 1 July 2014, but can be applied to individual acquisitions of investment property before that date if, and only if, the information necessary to apply the amendment is available.

2013年年度改进项目

生效日期

请见下表中的最后一栏。

下表载列了2011年至2013年年度改进项目中对准则的重大修改及其对管理层的影响。

准则/修改/解释公告	修改	生效日期
《国际财务报告准则第1号—首次采用国际财务报告准则》(IFRS 1)	对IFRS 1结论基础的修改澄清了当新版准则尚未强制性实施,但可供提前采用时,只要在列报的所有期间均采用同一准则,首次采用者可应用旧版或新版准则。	仅对结论基础作了修改。
《国际财务报告第3号—企业合并》(IFRS 3)	准则修改澄清了IFRS 3不适用于IFRS 11下形成的任何合营安排的会计核算。此外,修改还澄清了范围豁免仅适用于合营安排自身的财务报表。	适用于起始日在2014年7月1日或以后的年度期间。
《国际财务报告准则第13号—公允价值计量》(IFRS 13)	修改澄清了IFRS 13中的组合豁免—其允许主体以净额计量金融资产和金融负债组的公允价值,适用于IAS 39或IFRS 9适用范围内的全部合同(包括非金融合同)。	适用于起始日在2014年7月1日或以后的年度期间。主体应从采用IFRS 13的最早年度期间的期初采用未来适用法应用该修改。
《国际会计准则第40号—投资性房地产》(IAS 40)	准则修改澄清了IAS 40和IFRS 3并不互斥。IAS 40中的指引帮助编制者区分投资性房地产和自用房地产。此外,编制者还需要参照IFRS 3中的指引判断一项投资性房地产的购买是否为企业合并。	适用于起始日在2014年7月1日或以后的年度期间,但是当且仅当应用本修改所必要的信息可获得时,可以对单项投资性房地产购买予以应用。

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