

## ***Effective Date of Amendments to MFRS 10 and MFRS 128***

*This Addendum sets out the amendments to Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to MFRS 10 and MFRS 128)*

### **Amendments to MFRS 10 Consolidated Financial Statements**

In Appendix C, paragraph C1C is amended. Deleted text is struck through and new text is underlined.
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#### **Effective date**

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C1C *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to MFRS 10 and MFRS 128) [Sale or Contribution of Assets between and Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28) issued by IASB in September 2014], amended paragraphs 25–26 and added paragraph B99A. An entity shall apply those amendments prospectively to transactions occurring in annual periods beginning on or after ~~1 January 2016~~ a date to be determined by the MASB. Earlier application is permitted. If an entity applies those amendments earlier, it shall disclose that fact.*

### **Amendments to MFRS 128 Investments in Associates and Joint Ventures**

Paragraph 45C is amended. Deleted text is struck through and new text is underlined.
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#### **Effective date and transition**

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45AC *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to MFRS 10 and MFRS 128) [Sale or Contribution of Assets between and Investor*

*and its Associate or Joint Venture* (Amendments to IFRS 10 and IAS 28) issued by IASB in September 2014], amended paragraphs 28 and 30 and added paragraphs 31A–31B. An entity shall apply those amendments prospectively to the sale or contribution of assets occurring in annual periods beginning on or after ~~1 January 2016~~ a date to be determined by the MASB. Earlier application is permitted. If an entity applies those amendments earlier, it shall disclose that fact.