

Introduction to this Bound Volume (2021)

The Malaysian Financial Reporting Standards (MFRSs) in this Volume include MFRSs as approved by the Malaysian Accounting Standards Board (MASB) for issue up to 31 March 2021 and as required to be applied for annual reporting periods beginning on 1 January 2023.

This Volume does not contain MFRS 4 *Insurance Contracts* that will be superseded by MFRS 17 *Insurance Contracts* with an effective date of 1 January 2023. MFRS 4 is included in the 2018 MFRS Bound Volume or alternatively, it is available for download from the MASB website at www.masb.org.my.

The following table provides the publication of amendments to MFRSs approved by the MASB for issue up to 31 March 2021 of which the effective date has been deferred indefinitely. The texts of these amendments have not been incorporated into the respective MFRSs.

Standards	When issued	Effective date	Standards / Interpretations to be amended	Standards / Interpretations to be withdrawn
<i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> (Amendments to MFRS 10 and MFRS 128)	November 2014	Deferred indefinitely*	MFRS 10, MFRS 128	-
<i>Effective Date of Amendments to MFRS 10 and MFRS 128</i>	December 2015			

* Earlier application is permitted. The effective date is pending the outcome of the IASB's research project on equity accounting.