



### **Update on Standard Convergence (7 May 2015)**

As reported in the last update dated 7 April 2014, the China Ministry of Finance (MoF) was in the process of finalising its exposure draft, of which public comment had been sought, as a standard on CAS 37 (Revised) Presentation and Disclosures of Financial Instruments.

In June 2014, the MoF had issued CAS 37 (Revised) for adoption by A share companies and Hong Kong-listed Mainland companies that have opted to apply CASBE in preparing their financial statements in order to maintain convergence between CASBE and HKFRS. CAS 37 (Revised) provides guidance on equity/liability classification, offsetting and prescribes additional disclosure requirements which is converged with HKAS 32 *Financial Instruments: Presentation* and HKFRS 7 *Financial Instruments: Disclosures*. CAS 37 (Revised) is applicable for 31 December 2014 year-ends.

From August 2014 to January 2015, the MoF issued implementation guidance for new and revised CASBEs that were issued in 2014:

- CAS 2 (Revised) Long-term Equity Investments
- CAS 9 (Revised) Employee Benefits
- CAS 30 (Revised) Presentation of Financial Statements
- CAS 33 (Revised) Consolidated Financial Statements
- CAS 37 (Revised) Presentation and Disclosures of Financial Instruments
- CAS 39 Fair Value Measurement
- CAS 40 Joint Arrangements
- CAS 41 Disclosure of Interests in Other Entities

**Comparison List of HKFRSs and CASBEs for 2014 year ends**

<b>HKFRS Number</b>	<b>HKFRS Title</b>	<b>Effective Date</b>	<b>Corresponding CASBE</b>	<b>Note</b>
Conceptual Framework	Conceptual Framework for Financial Reporting	Effective upon issue in October 2010	<ul style="list-style-type: none"> <li>• CASBE Basic Standard</li> <li>• CASBE EG Chp.1: Basic Standard</li> </ul>	Article 42(5) was amended to update the definition of fair value.
HKFRS 1 Revised	First-time Adoption of Hong Kong Financial Reporting Standards	Effective for annual periods beginning on or after 1 July 2009	<ul style="list-style-type: none"> <li>• CASBE 38: First-time Adoption of Accounting Standards for Business Enterprises</li> <li>• CASBE IG 38: First-time Adoption of Accounting Standards for Business Enterprises</li> <li>• CASBEs Int 1: Q&amp;A No. 1</li> </ul>	
HKFRS 2	Share-based Payment	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 11: Share-based Payment</li> <li>• CASBE IG 11: Share-based Payment</li> <li>• CASBE EG Chp.12: Share-based Payment</li> <li>• CASBEs Int 3: Q&amp;A No. 5</li> <li>• CASBEs Int 4: Q&amp;A No. 7</li> </ul>	
HKFRS 3 Revised	Business Combinations	Effective for annual periods beginning on or after 1 July 2009	<ul style="list-style-type: none"> <li>• CASBE 20: Business Combinations</li> <li>• CASBE IG 20: Business Combinations</li> <li>• CASBE EG Chp.21: Business Combinations</li> <li>• CASBEs Int 4: Q&amp;A Nos. 1-3, No. 5</li> <li>• CASBEs Int 5: Q&amp;A No. 1</li> <li>• CASBEs Int 6: Q&amp;A No. 2</li> </ul>	



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
HKFRS 4	Insurance Contracts	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 25: Direct Insurance Contracts</li> <li>• CASBE 26: Reinsurance Contracts</li> <li>• CASBE EG Chp.26: Direct Insurance Contracts</li> <li>• CASBE EG Chp.27: Reinsurance Contracts</li> <li>• CASBEs Int 4: Q&amp;A No. 8</li> </ul>	
HKFRS 5	Non-current Assets Held for Sale and Discontinued Operations	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 4: Fixed Assets</li> <li>• CASBE 30 (Revised): Presentation of Financial Statements</li> <li>• CASBE IG 30 (Revised): Presentation of Financial Statements</li> <li>• CASBE IG 4: Fixed Assets</li> <li>• CASBE EG Chp.5: Fixed Assets</li> <li>• CASBEs Int 1: Q&amp;A No. 6</li> </ul>	<p>CASBE 30 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 30 (Revised) was issued by the China Ministry of Finance in August 2014.</p>
HKFRS 6	Exploration for and Evaluation of Mineral Resources	Effective for annual periods beginning on or after 1 January 2006	<ul style="list-style-type: none"> <li>• CASBE 27: Extraction of Oil and Natural Gas</li> <li>• CASBE IG 27: Extraction of Oil and Natural Gas</li> <li>• CASBE EG Chp.28: Extraction of Oil and Natural Gas</li> </ul>	
HKFRS 7	Financial Instruments: Disclosures	Effective for annual periods beginning on or after 1 January 2007	<ul style="list-style-type: none"> <li>• CASBE 37 (Revised): Presentation and Disclosures of Financial Instruments</li> <li>• CASBE IG 37 (Revised): Presentation and Disclosures of Financial</li> </ul>	<p>CASBE 37 (Revised): Presentation and Disclosures of Financial Instruments was issued by the China Ministry of Finance in June 2014 to provide additional guidance on</p>



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
			Instruments	<p>equity/liability classification and offsetting and prescribe additional disclosure requirements. CASBE 37 (Revised) is applicable for year of 2014 and periods thereafter.</p> <p>Guidance was issued by the China Ministry of Finance in March 2014 on equity/liability classification, investor accounting and EPS calculation for financial instruments such as perpetual debt and preferred shares.</p> <p>Implementation guidance on CASBE 37 (Revised) was issued by the China Ministry of Finance in January 2015.</p>
HKFRS 8	Operating Segments	Effective for annual periods beginning on or after 1 January 2009	<ul style="list-style-type: none"> <li>• CASBE 35: Segment Reporting</li> <li>• CASBE IG 35: Segment Reporting</li> <li>• CASBE EG Chp.36: Segment Reporting</li> <li>• CASBEs Int 3: Q&amp;A No. 8</li> </ul>	
HKFRS 10	Consolidated Financial Statements	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 33 (Revised): Consolidated Financial Statements</li> <li>• CASBE IG 33 (Revised): Consolidated Financial Statements</li> </ul>	<p>CASBE 33 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 33 (Revised) was issued by the China Ministry of Finance in August 2014.</p>



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
HKFRS 11	Joint Arrangements	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 40: Joint Arrangements</li> <li>• CASBE IG 40: Joint Arrangements</li> </ul>	<p>CASBE 40 was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 40 was issued by the China Ministry of Finance in August 2014.</p>
HKFRS 12	Disclosure of Interests in Other Entities	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 41: Disclosure of Interests in Other Entities</li> <li>• CASBE IG 41: Disclosure of Interests in Other Entities</li> </ul>	<p>CASBE 41 was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 41 was issued by the China Ministry of Finance in August 2014.</p>
HKFRS 13	Fair Value Measurement	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 39: Fair Value Measurement</li> <li>• CASBE IG 39: Fair Value Measurement</li> </ul>	<p>CASBE 39 was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 39 was issued by the China Ministry of Finance in August 2014.</p>
HKAS 1 Revised	Presentation of Financial Statements	Effective for annual periods beginning on or after 1 January 2009	<ul style="list-style-type: none"> <li>• CASBE Basic Standard</li> <li>• CASBE 30 (Revised): Presentation of Financial Statements</li> <li>• CASBE IG 30 (Revised): Presentation of Financial Statements</li> <li>• CASBE EG Chp.1: Basic Standard</li> </ul>	<p>CASBE 30 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 30 (Revised) was issued by the China Ministry of Finance in August 2014.</p>
HKAS 2	Inventories	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 1: Inventories</li> <li>• CASBE IG 1: Inventories</li> <li>• CASBE EG</li> </ul>	



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
			Chp.2: Inventories	
HKAS 7	Statement of Cash Flows	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 31: Cash Flow Statements</li> <li>• CASBE IG 31: Cash Flow Statements</li> <li>• CASBE EG Chp.32: Cash Flow Statements</li> </ul>	
HKAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 28: Changes in Accounting Policies and Accounting Estimates and Corrections of Errors</li> <li>• CASBE IG 28: Changes in Accounting Policies and Accounting Estimates and Corrections of Errors</li> <li>• CASBE EG Chp.29: Changes in Accounting Policies and Accounting Estimates and Corrections of Errors</li> </ul>	
HKAS 10	Events after the Reporting Period	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 29: Events after the Balance Sheet Date</li> <li>• CASBE EG Chp.30: Events after the Balance Sheet Date</li> </ul>	
HKAS 11	Construction Contracts	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 15: Construction Contracts</li> <li>• CASBE EG Chp.16: Construction Contracts</li> <li>• CASBEs Int 1: Q&amp;A No. 3</li> </ul>	



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HKAS 12	Income Taxes	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 18: Income Taxes</li> <li>• CASBE IG 18: Income Taxes</li> <li>• CASBE EG Chp.19: Income Taxes</li> <li>• CASBEs Int 1: Q&amp;A No. 9</li> <li>• CASBEs Int 4: Q&amp;A No. 5</li> </ul>	
HKAS 16	Property, Plant and Equipment	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 4: Fixed Assets</li> <li>• CASBE 7: Exchange of Non-Monetary Assets</li> <li>• CASBE IG 4: Fixed Assets</li> <li>• CASBE IG 7: Exchange of Non-Monetary Assets</li> <li>• CASBE EG Chp.5: Fixed Assets</li> <li>• CASBE EG Chp.8: Exchange of Non-Monetary Assets</li> </ul>	
HKAS 17	Leases	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 21: Leases</li> <li>• CASBE IG 21: Leases</li> <li>• CASBE EG Chp.22: Leases</li> <li>• CASBEs Int 1: Q&amp;A No. 3</li> </ul>	
HKAS 18	Revenue	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 14: Revenue</li> <li>• CASBE IG 14: Revenue</li> <li>• CASBE EG Chp.15: Revenue</li> </ul>	
HKAS 19 (2011)	Employee Benefits	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 9 (Revised): Employee Benefits</li> <li>• CASBE IG 9 (Revised): Employee Benefits</li> </ul>	<p>CASBE 9 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 9 (Revised)</p>



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
				was issued by the China Ministry of Finance in August 2014.
HKAS 20	Accounting for Government Grants and Disclosure of Government Assistance	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 16: Government Grants</li> <li>• CASBE IG 16: Government Grants</li> <li>• CASBE EG Chp.17: Government Grants</li> <li>• CASBEs Int 3: Q&amp;A No. 4</li> </ul>	
HKAS 21	The Effects of Changes in Foreign Exchange Rates	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 19: Foreign Currency Translation</li> <li>• CASBE IG 19: Foreign Currency Translation</li> <li>• CASBE EG Chp.20: Foreign Currency Translation</li> </ul>	
HKAS 23 Revised	Borrowing Costs	Effective for annual periods beginning on or after 1 January 2009	<ul style="list-style-type: none"> <li>• CASBE 17: Borrowing Costs</li> <li>• CASBE IG 17: Borrowing Costs</li> <li>• CASBE EG Chp.18: Borrowing Costs</li> <li>• CASBEs Int 1: Q&amp;A No. 3</li> </ul>	
HKAS 24 Revised	Related Party Disclosures	Effective for annual periods beginning on or after 1 January 2011	<ul style="list-style-type: none"> <li>• CASBE 36: Related Party Disclosures</li> <li>• CASBE EG Chp.37: Related Party Disclosures</li> </ul>	
HKAS 26	Accounting and Reporting by Retirement Benefit Plans	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 10: Enterprise Pension Funds</li> <li>• CASBE IG 10: Enterprise Pension Funds</li> <li>• CASBE EG Chp.11: Enterprise Pension Funds</li> </ul>	



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HKAS 27 (2011)	Separate Financial Statements	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 2 (Revised): Long-term Equity Investments</li> <li>• CASBE IG 2 (Revised): Long-term Equity Investments</li> </ul>	<p>CASBE 2 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 2 (Revised) was issued by the China Ministry of Finance in August 2014.</p>
HKAS 28 (2011)	Investments in Associates and Joint Ventures	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBE 2 (Revised): Long-term Equity Investments</li> <li>• CASBE IG 2 (Revised): Long-term Equity Investments</li> <li>• CASBEs Int 1: Q&amp;A No. 8</li> </ul>	<p>CASBE 2 (Revised) was issued by the China Ministry of Finance effective from 1 July 2014.</p> <p>Implementation guidance on CASBE 2 (Revised) was issued by the China Ministry of Finance in August 2014.</p>
HKAS 29	Financial Reporting in Hyperinflationary Economies	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 19: Foreign Currency Translation</li> <li>• CASBE IG 19: Foreign Currency Translation</li> <li>• CASBE EG Chp.20: Foreign Currency Translation</li> </ul>	
HKAS 32	Financial Instruments: Presentation	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 37 (Revised): Presentation and Disclosures of Financial Instruments</li> <li>• CASBE IG 37 (Revised): Presentation and Disclosures of Financial Instruments</li> <li>• CASBEs Int 5: Q&amp;A No. 2 &amp; No. 4</li> </ul>	<p>CASBE 37 (Revised): Presentation and Disclosures of Financial Instruments was issued by the China Ministry of Finance in June 2014 to provide additional guidance on equity/liability classification and offsetting and prescribe additional disclosure requirements. CASBE 37 (Revised) is</p>



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
				<p>applicable for year of 2014 and periods thereafter.</p> <p>Guidance was issued by the China Ministry of Finance in March 2014 on equity/liability classification, investor accounting and EPS calculation for financial instruments such as perpetual debt and preferred shares.</p> <p>Implementation guidance on CASBE 37 (Revised) was issued by the China Ministry of Finance in January 2015.</p>
HKAS 33	Earnings per Share	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 34: Earnings per Share</li> <li>• CASBE IG 34: Earnings per Share</li> <li>• CASBE EG Chp.35: Earnings per Share</li> </ul>	Guidance was issued by the China Ministry of Finance in March 2014 on equity/liability classification, investor accounting and EPS calculation for financial instruments such as perpetual debt and preferred shares.
HKAS 34	Interim Financial Reporting	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 32: Interim Financial Reporting</li> <li>• CASBE EG Chp.33: Interim Financial Reporting</li> </ul>	
HKAS 36	Impairment of Assets	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 8: Impairment of Assets</li> <li>• CASBE IG 8: Impairment of Assets</li> <li>• CASBE EG Chp.9: Impairment of Assets</li> <li>• CASBEs Int 3: Q&amp;A No. 1</li> </ul>	

HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
HKAS 37	Provisions, Contingent Liabilities and Contingent Assets	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 13: Contingencies</li> <li>• CASBE IG 13: Contingencies</li> <li>• CASBE EG Chp.14: Contingencies</li> <li>• CASBEs Int 3: Q&amp;A No. 3</li> </ul>	
HKAS 38	Intangible Assets	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 6: Intangible Assets</li> <li>• CASBE 7: Exchange of Non-Monetary Assets</li> <li>• CASBE IG 6: Intangible Assets</li> <li>• CASBE IG 7: Exchange of Non-Monetary Assets</li> <li>• CASBE EG Chp.7: Intangible Assets</li> <li>• CASBE EG Chp.8: Exchange of Non-Monetary Assets</li> </ul>	
HKAS 39	Financial Instruments: Recognition and Measurement	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 12: Debt Restructurings</li> <li>• CASBE 22: Financial Instruments: Recognition and Measurement</li> <li>• CASBE 23: Transfer of Financial Assets</li> <li>• CASBE 24: Hedging</li> <li>• CASBE IG 12: Debt Restructurings</li> <li>• CASBE IG 22: Financial Instruments: Recognition and Measurement</li> <li>• CASBE IG 23: Transfer of Financial Assets</li> <li>• CASBE IG 24: Hedging</li> <li>• CASBE EG Chp.13: Debt Restructurings</li> <li>• CASBE EG</li> </ul>	Guidance was issued by the China Ministry of Finance in March 2014 on equity/liability classification, investor accounting and EPS calculation for financial instruments such as perpetual debt and preferred shares.



HKFRS Number	HKFRS Title	Effective Date	Corresponding CASBE	Note
			Chp.23: Financial Instruments: Recognition and Measurement <ul style="list-style-type: none"> <li>• CASBE EG Chp.24: Transfer of Financial Assets</li> <li>• CASBE EG Chp.25: Hedging</li> <li>• CASBEs Int 1: Q&amp;A No. 5 &amp; No. 8</li> <li>• CASBEs Int 3: Q&amp;A No. 2</li> <li>• CASBEs Int 4: Q&amp;A No. 9</li> <li>• CASBEs Int 5: Q&amp;A No. 2, No. 3 &amp; No. 4</li> </ul>	
HKAS 40	Investment Property	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 3: Investment Property</li> <li>• CASBE 7: Exchange of Non-Monetary Assets</li> <li>• CASBE IG 3: Investment Property</li> <li>• CASBE IG 7: Exchange of Non-Monetary Asset</li> <li>• CASBE EG Chp.4: Investment Property</li> <li>• CASBE EG Chp.8: Exchange of Non-Monetary Assets</li> </ul>	
HKAS 41	Agriculture	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE 5: Biological Assets</li> <li>• CASBE IG 5: Biological Assets</li> <li>• CASBE EG Chp.6: Biological Assets</li> </ul>	



<b>HKFRS Number</b>	<b>HKFRS Title</b>	<b>Effective Date</b>	<b>Corresponding CASBE</b>	<b>Note</b>
HK(IFRIC) – Int 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	Effective for annual periods beginning on or after 1 September 2004	<ul style="list-style-type: none"> <li>CASBEs Int 6: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 2	Members' Shares in Co-operative Entities and Similar Instruments	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 4	Determining whether an Arrangement contains a Lease	Effective for annual periods beginning on or after 1 January 2006	<ul style="list-style-type: none"> <li>CASBE EG Chp.22: Leases</li> </ul>	
HK(IFRIC) – Int 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	Effective for annual periods beginning on or after 1 January 2006	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 6	Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment	Effective for annual periods beginning on or after 1 December 2005	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 7	Applying the Restatement Approach under HKAS 29 Financial Reporting in Hyperinflationary Economies	Effective for annual periods beginning on or after 1 March 2006	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 9	Reassessment of Embedded Derivatives	Effective for annual periods beginning on or after 1 June 2006	<ul style="list-style-type: none"> <li>CASBE EG Chp.23: Financial Instruments: Recognition and Measurement</li> </ul>	
HK(IFRIC) – Int 10	Interim Financial Reporting and Impairment	Effective for annual periods beginning on or after 1 November 2006	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 12	Service Concession Arrangements	Effective for annual periods beginning on or after 1 January 2008	<ul style="list-style-type: none"> <li>CASBE EG Chp.15: Revenue</li> <li>CASBEs Int 2: Q&amp;A No. 5</li> </ul>	
HK(IFRIC) – Int 13	Customer Loyalty Programmes	Effective for annual periods beginning on or after 1 July 2008	<ul style="list-style-type: none"> <li>CASBE EG Chp.15: Revenue</li> </ul>	
HK(IFRIC) – Int 14	HKAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding	Effective for annual periods beginning on or after 1 January 2008	<ul style="list-style-type: none"> <li>CASBEs Int 2: Q&amp;A No. 1</li> </ul>	

<b>HKFRS Number</b>	<b>HKFRS Title</b>	<b>Effective Date</b>	<b>Corresponding CASBE</b>	<b>Note</b>
	Requirements and their Interaction			
HK(IFRIC) – Int 15	Agreements for the Construction of Real Estate	Effective for annual periods beginning on or after 1 January 2009	<ul style="list-style-type: none"> <li>• CASBE EG Chp.16 Construction Contracts</li> <li>• CASBEs Int 3: Q&amp;A No. 6</li> </ul>	
HK(IFRIC) – Int 16	Hedges of a Net Investment in a Foreign Operation	Effective for annual periods beginning on or after 1 October 2008	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 17	Distributions of Non-cash Assets to Owners	Effective for annual periods beginning on or after 1 July 2009	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 18	Transfer of Assets from Customers	Effective for transfers of assets from customers received on or after 1 July 2009	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 19	Extinguishing Financial Liabilities with Equity Instruments	Effective for annual periods beginning on or after 1 July 2010	<ul style="list-style-type: none"> <li>• CASBE Chp.12: Debt Restructurings</li> <li>• CASBEs Int 5: Q&amp;A No. 6</li> </ul>	
HK(IFRIC) – Int 20	Stripping Costs in the Production Phase of a Surface Mine	Effective for annual periods beginning on or after 1 January 2013	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(IFRIC) – Int 21	Levies	Effective for annual periods beginning on or after 1 January 2014	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(SIC) – Int 10	Government Assistance – No Specific Relation to Operating Activities	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(SIC) – Int 15	Operating Leases – Incentives	Effective for lease periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBEs Int 1: Q&amp;A No. 3</li> </ul>	
HK(SIC) – Int 25	Income Taxes – Changes in the Tax Status of an Enterprise or its Shareholders	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBEs Int 2: Q&amp;A No. 1</li> </ul>	
HK(SIC) – Int 27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"> <li>• CASBE EG Chp.22: Leases</li> </ul>	



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HK(SIC) – Int 29	Service Concession Arrangements: Disclosures	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"><li>• CASBEs Int 2: Q&amp;A No. 1</li></ul>	
HK(SIC) – Int 31	Revenue – Barter Transactions Involving Advertising Services	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"><li>• CASBE EG Chp.15: Revenue</li></ul>	
HK(SIC) – Int 32	Intangible Assets – Web Site Costs	Effective for annual periods beginning on or after 1 January 2005	<ul style="list-style-type: none"><li>• CASBEs Int 2: Q&amp;A No. 1</li></ul>	