



創於 1913 年
Founded in 1913

香港華人會計師公會
The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)

110TH
ANNIVERSARY

LESSOR FORGIVENESS OF LEASE PAYMENTS AND LEASE LIABILITY IN A SALE AND LEASEBACK

SPEAKER: MS. EUNICE CHU

 Course Code 4223



26 September 2023

Lessor Forgiveness of Lease Payments and Lease Liability in a Sale and Leaseback

(Course Code 課程編號: 4223)

Highlights: 課程重點:

The IFRS Interpretation Committee published the decision on “Lessor Forgiveness of Lease Payments (IFRS9 and IFRS16) in October 2022 which was incorporated in the guidance prepared by HKICPA Financial Reporting Standards Committee (FRSC) and published in May 2023.

On the other hand, an amendment to HKFRS 16 Lease Liability in a Sale and Leaseback was issued in November 2022 which will become effective for annual periods beginning on or after 1 January 2014.

In this seminar, we will discuss the updates to HKFRS 16 Leases regarding

1. Review of lease modification
2. What are the accounting treatments of Lessor Forgiveness of Lease Payments in accordance with HKFRS 9 and HKFRS 16?
3. What are the accounting treatments to treat fixed and variable lease payment in sale and leaseback transactions?

Speaker: 講者:



Ms. Eunice Chu

CPA, EC Training & Advisory Limited

Equipped with profound knowledge of International Financial Reporting Standards (IFRS), Eunice is a reputable and well-respected speaker of technical seminars and training to the commercial sector, finance professional community, universities and government officers of Hong Kong, South East Asia Countries and North America. She also delivers professional qualification examination support classes on financial reporting for over 24 years.

Currently, Eunice is a committee member of ACCA Hong Kong, the Association of Women Accountants (AWAHK) and a sub-committee member of the Society of Chinese Accountants and Auditors (SCAA).

Eunice was the Head of Policy of ACCA Hong Kong. She also gained extensive senior finance management experience through working as the Regional Finance Director of Sony Music and Revlon Inc. She had also worked as an auditor in PricewaterhouseCoopers before.



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She now runs her own CPA firm, delivers training in Kaplan Hong Kong and maintains an online training platform <http://learning.eunicechu.com>.

Chairman:

主持人：

Ms. CY Chan*Chairman of SCAA Training Committee***Date:**

日期：

26 September 2023 (Tuesday)

2023 年 9 月 26 日 (星期二)

Time:

時間：

6:30pm – 8:00pm

晚上 6:30 - 8:00

Format:

授課形式：

Webinar (Live via zoom)

網絡研討會 (zoom 直播)

Language:

語言：

Cantonese

廣東話

CPD hours:

CPD 時數：

1.5 hours

1.5 小時

Fee:

費用：

HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250

Enrolment:

報名：

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll.研討會以先到先得形式於網上報名，請[按此](#)報名。

*本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。

**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.

Remarks:

備註：

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。

Enquiry:

查詢：

SCAA Secretariat 華師秘書處

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