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21. **whether the initial measurement of statutory receivables in accordance with AASB 9 added considerably to the workload of preparers and auditors - either on implementation of Appendix C to AASB 9 or subsequently?**

**If so, please provide your views on the initial measurement requirements, relevant circumstances and their significance. Examples to illustrate your responses are also most helpful.**

**BDO Comment - Question 21**

When applying the initial measurement requirements of AASB 9 to statutory receivables, some entities may encounter difficulties with reliable measurement where a taxable event has occurred, but assessment occurs in a later period (for example income taxes). However, this is already dealt with in AASB 9, paragraph C7.

Usually, statutory receivables are short-term in nature, so we do not anticipate great difficulties applying the initial fair value measurement requirements in AASB 9.