

**Classification of Liabilities as
Current or Non-current - Deferral of
Effective Date**

Amendment to LKAS 1

Amendment to LKAS 1 *Presentation of Financial Statements*

Paragraph 139U is amended. Deleted text is struck through and new text is underlined.

Transition and effective date

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- 139U *Classification of Liabilities as Current or Non-current*, issued in January 2020 amended paragraphs 69, 73, 74 and 76 and added paragraphs 72A, 75A, 76A and 76B. An entity shall apply those amendments for annual reporting periods beginning on or after 1 January ~~2022~~2023 retrospectively in accordance with LKAS 8. Earlier application is permitted. If an entity applies those amendments for an earlier period, it shall disclose that fact.