

**HOUSEKEEPING AMENDMENTS TO IDPC FORM 1 AND MFDR FORM 1**
**CLEAN COPY**
**Housekeeping Amendments to the general notes and definitions of the IDPC Form 1:**

“(2) The following are Form 1 IFRS departures as prescribed by the *Corporation*:

Matter	Prescribed IFRS departure
<ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul>	
Derecognition of financial liabilities	<p>The <i>Corporation</i> allows a <i>Dealer Member</i> to derecognize financial liabilities, including those settled through an electronic payment system, at the reporting date for payments that have been initiated but not yet settled.</p> <p>A <i>Dealer Member</i> may also choose to report financial liabilities in accordance with IFRS 9 requirements.</p>

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**Housekeeping Amendments to the general notes and definitions of the MFDR Form 1:**

“(2) The following are Form 1 IFRS departures as prescribed by the *Corporation*:

	Prescribed IFRS departure
<ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul>	
Derecognition of financial liabilities	<p>The <i>Corporation</i> allows a <i>Dealer Member</i> to derecognize financial liabilities, including those settled through an electronic payment system, at the reporting date for payments that have been initiated but not yet settled.</p> <p>A <i>Dealer Member</i> may also choose to report financial liabilities in accordance with IFRS 9 requirements.</p>

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