

## IASB Corrections to Bound Volume 2007

6 March 2008

**Consolidated list of editorial corrections to the text of the Bound Volume 2007 that have been incorporated into the Bound Volume 2008**

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 104	after paragraph 47E		insert new paragraph as follows
‘47F An entity shall apply the amendments in paragraphs 9, 12(a), 13(m) and 25H for annual periods beginning on or after 1 January 2008. If an entity applies IFRIC 12 for an earlier period, these amendments shall be applied for that earlier period.’			
IFRS 1 BV page 122	in paragraph BC30(h)	‘(paragraph 63B)’	‘(paragraph BC63B)’
IFRS 1 BV page 142	in IG Example 1	‘over- and underestimates’	‘overestimates and underestimates’
IFRS 1 BV page 168	in IG Example 11, note 4	‘recognition under IFRS’	‘recognition under IFRSs’
IFRS 2 BV page 297	in IG Example 12,	column heading ‘Equity’	column heading ‘Expense’
IFRS 4 BV page 429	paragraph IN12	‘Entities ... before 1 January 2005.’	‘[Deleted]’
IFRS 4 BV page 548	paragraph IG23A	‘Paragraph 15’	‘Paragraph 14’
IFRS 4 BV page 556	paragraph IG55(h)	‘The guidance ... these.’	
IAS 11 BV page 935	paragraph 28	‘uncollectable’	‘uncollectible’
IAS 11 BV page 941	in row ending ‘1,435’	‘paragraph 40(a))’	‘(paragraph 40(a))’
IAS 12 BV page 978	in Appendix A paragraph A2	‘ <i>deductible</i> ’	‘ <i>deductible</i> ’
IAS 12 BV page 980	in Appendix A paragraph B3	‘ <b>taxable</b> ’	‘ <i>taxable</i> ’
IAS 12 BV page 982	in example 1, second sentence	‘per annum’	‘a year’
IAS 12 BV page 990	in example 2, last table	‘Liabilities for health care’	‘Liabilities for healthcare’

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IAS 16 BV page 1026	paragraph BC22	'market place'	'marketplace'
IAS 17 BV page 1043	after paragraph 30		heading ' <b>Disclosures</b> '
IAS 17 BV page 1044	after paragraph 34		heading ' <b>Disclosures</b> '
IAS 17 BV page 1046	after paragraph 46		heading ' <b>Disclosures</b> '
IAS 17 BV page 1047	after paragraph 55		heading ' <b>Disclosures</b> '
IAS 19 BV page 1104	in the example illustrating paragraph 65 (third sentence)	'per annum'	'per year'
IAS 19 BV page 1113	in paragraph 98(b)	'under and over estimates'	'underestimates and overestimates'
IAS 19 BV page 1129	in paragraph 157	' <b>paragraphs 159 and 159A</b> '	'paragraphs 159–159C'
IAS 19 BV page 1129	in paragraph 159(b)	' <b>paragraphs 120A(iv)</b> '	'paragraphs 120A(f)(iv)'
IAS 19 BV page 1134	Appendix B, in the rubric below the title	'(c)', '(d)' and '(e)'	'(d)', '(e)' and '(f)'
IAS 19 BV page 1134	Appendix B, in the rubric below the title		after subparagraph (b) a new subparagraph, as follows:
<i>'(c) amounts recognised in the statement of recognised income and expense (paragraphs 120A(h) and 120A(i)).'</i>			
IAS 19 BV page 1155	Basis paragraph 4(i)	'over-ride'	'override'
IAS 29 BV page 1331	in paragraph 25	' <i>Presentation of Financial Statements</i> '	
IAS 36 BV page 1545	in paragraph 130(d)(i)	' <i>Operating Segments</i> '	
IAS 36 BV page 1563	in paragraph BCZ16(a)	'market place'	'marketplace'

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IAS 36 BV page 1564	in paragraph BCZ17(a)	‘market place’	‘marketplace’
IAS 36 BV page 1566	in paragraph BCZ20	‘market place’	‘marketplace’
IAS 37 BV page 1687	in Example 10(a)	‘paragraphs 15–16’	‘paragraphs 15 and 16’
IAS 38 BV page 1691	in list of Interpretations	‘SIC-29 <i>Disclosure— Service Concession Arrangements</i> ’	‘SIC-29 <i>Service Concession Arrangements: Disclosures</i> ’
IAS 38 BV page 1713	at end of footnote in example illustrating paragraph 65		‘(CU).’
IAS 39 BV page 1770	in paragraph IN6, at end after ‘Standard’		‘because they are insurance contracts and are therefore outside the scope of the Standard because of the general scope exclusion for such contracts’
IAS 39 BV page 1793	in paragraph 55	‘(paragraphs 89–102), shall’	‘(paragraphs 89–102) shall’
IAS 39 BV page 1988	In answer to Question E.2.1	‘recognised on its’	‘recognised in its’
IAS 39 BV page 1990	Answer to Q E.3. 2, paragraph above second table	‘LC15 (= LC59 × [2.00 – 1.75])’	‘LC15 (= FC59 × [2.00 – 1.75])’
IAS 39 BV page 2041	in fifth line of text below first journal entry for 31 March 2002	‘forward price [(LC1583)]’	‘forward price [(LC1,583)]’
IAS 40 BV page 2075	in paragraph 4(b)	‘non regenerative’	‘non-regenerative’
IFRIC 1 BV page 2161	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 2 BV page 2181	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’

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IFRIC 4 BV page 2199	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 4 BV page 2200	in References		‘IFRIC 12 <i>Service Concession Arrangements</i> ’
IFRIC 4 BV page 2201	in paragraph 4(b)	‘ <i>Service Concession Arrangements</i> ’	
IFRIC 4 BV page 2204	after paragraph 16		insert new paragraph as follows
‘16A An entity shall apply the amendment in paragraph 4(b) for annual periods beginning on or after 1 January 2008. If an entity applies IFRIC 12 for an earlier period, the amendment shall be applied for that earlier period.’			
IFRIC 5 BV page 2221	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 6 BV page 2237	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 7 BV page 2245	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 8 BV page 2263	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 9 BV page 2273	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 10 BV page 2283	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 11 BV page 2291	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
IFRIC 12 BV page 2303	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’

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IFRIC 12 BV page 2313	Information Note 1	delete page	insert amended page
IFRIC 12 BV page 2314	Information Note 2	delete page	insert amended page
IFRIC 12 BV pages 2322 and 2323	in tables 3.2 and 3.4	‘paid in year 1 and 2’	‘paid in years 1 and 2’
IFRIC 12 BV page 2342	in paragraph BC77(g)	‘identified the need’	‘decided’
SIC-7 BV page 2344	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-10 BV page 2350	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-12 BV page 2354	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-13 BV page 2362	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-15 BV page 2368	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-15 BV page 2371	in example 2	<b>‘5,000 per annum’</b>	<b>‘5,000 per year’</b>
SIC-21 BV page 2374	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-25 BV page 2378	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’

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SIC-27 BV page 2382	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-29 BV page 2392	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-29 BV page 2393	In References		‘IFRIC 12 <i>Service Concession Arrangements</i> ’
SIC-29 BV page 2395	after the paragraph below the heading ‘ <b>Effective date</b> ’		insert new paragraph as follows
‘An entity shall apply the amendment in paragraphs 6(e) and 6A for annual periods beginning on or after 1 January 2008. If an entity applies IFRIC 12 for an earlier period, the amendment shall be applied for that earlier period.’			
SIC-31 BV page 2398	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
SIC-32 BV page 2404	In the rubric	‘paragraphs 1 and 8–10 of the IFRIC <i>Preface</i> .’	‘paragraphs 2 and 7–17 of the <i>Preface to International Financial Reporting Standards</i> .’
Index BV page 2463	In <b>Prefix</b> column, for Illustrative Examples	‘IF’	‘IE’