

IASB Editorial corrections and changes to:

***IFRS for SMEs* (issued July 2009)**

***IFRS 9 Financial Instruments* (issued November 2009)**

Bound Volume (Red Book) 2010

Bound Volume (Blue Book) 2010

***Improvements to IFRSs* (issued May 2010)**

***Disclosures—Transfers of Financial Assets* (issued October 2010)**

Date: 29 October 2010

Document	Position in text	Deleted	Substituted/inserted
<i>IFRS for SMEs</i> page 106	paragraph 19.14	‘paragraph 19.20’	‘paragraph 19.15’
<i>IFRS for SMEs</i> page 107	paragraph 19.20	‘paragraph 19.14’	‘paragraph 19.15(c)’
<i>IFRS for SMEs</i> page 140	paragraphs 23.25 and 23.26	‘construction’	
<i>IFRS for SMEs</i> page 179	paragraph 29.12(b)	‘tax base’	‘tax basis’
IFRS 9 Appendix C page 34	in paragraph C26, in paragraph 2(e) of IAS 36	‘ scope of ’	‘scope of’
IFRS 9 Amendments to guidance on other IFRSs page 61	above the heading before paragraph IGA4		new text added as follows:
<u>IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</u>			
IGA3A In the guidance on implementing IFRS 5, in the tables in Example 10, both references to ‘AFS financial assets’ are replaced by ‘Investments in equity instruments’ and in the accompanying text the reference to ‘AFS financial assets’ is replaced by ‘investments in equity instruments’. In the first table in Example 12 the reference to ‘AFS financial asset’ is replaced by ‘Investments in equity instruments’.			

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IFRS 9 Amendments to the Basis for Conclusions on other IFRSs page 55	At the end of paragraph BCA8 (IAS 1)		new text added as follows:
<p>‘In paragraph BC77 the reference to ‘held-to-maturity investments’ is footnoted as follows: * IFRS 9 <i>Financial Instruments</i>, issued in November 2009, eliminated the category of held-to-maturity financial assets. This paragraph refers to matters relevant when IAS 1 was issued.’</p>			
IFRS 9 Amendments to the Basis for Conclusions on other IFRSs page 62	in paragraph BCA16, in the list of footnotes added		The following entries added:
<p>‘The reference to ‘held-to-maturity’ in paragraph BC80A IFRS 9 <i>Financial Instruments</i>, issued in November 2009, eliminated the category of held-to-maturity.’</p>			
IFRS 9 Amendments to the Basis for Conclusions on other IFRSs page 64	in paragraph BCA21 (IFRIC 5)		footnote to paragraph BC11 amended to read as follows:
<p>‘* IFRS 9 <i>Financial Instruments</i>, issued in November 2009, eliminated the categories of available-for-sale and held-to-maturity financial assets.’</p>			
IFRS 1 BV (RB) page B20 BV (BB) page 145	paragraph BC49		‘paragraph 21’ footnoted as follows:
<p>‘* amended to paragraph 20 when the <i>Preface</i> was revised in January 2010’</p>			

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IFRS 3 BV (RB) page A100 BV (BB) page 360	paragraph 1, first sentence	'financial statement'	'financial statements'
IFRS 5 BV (RB) page A185	after paragraph 44E		new paragraph added as follows:
'44F IFRS 9 amended paragraph 5. An entity shall apply that amendment when it applies IFRS 9.'			
IFRS 5 BV (RB) pages B482 and B483	Example 10: in the two tables: in the text:	'AFS financial assets' 'AFS financial assets'	'Investments in equity instruments' 'investments in equity instruments'
page B485	Example 12 in the first table	'AFS financial asset'	'Investments in equity instruments'
IAS 1 BV (RB) page B669	in paragraph BC77 'held-to-maturity investments'		footnote added as follows:
'* IFRS 9 <i>Financial Instruments</i> , issued in November 2009, eliminated the category of held-to-maturity financial assets. This paragraph refers to matters relevant when IAS 1 was issued.'			
<i>The following correction was posted on 25 August 2010, but referred incorrectly to paragraph 7.</i>			
IAS 8 BV (RB) page A358 BV (BB) page 1060	paragraph 5, definition of International Financial Reporting Standards	definition	substitute following text and footnote:
<p>'International Financial Reporting Standards (IFRSs) are Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:</p> <p style="margin-left: 2em;">(a) International Financial Reporting Standards;</p> <p style="margin-left: 2em;">(b) International Accounting Standards;</p> <p style="margin-left: 2em;">(c) IFRIC Interpretations; and</p> <p style="margin-left: 2em;">(d) SIC Interpretations.^{FN,}</p>			
<p>^{FN} Definition of IFRSs amended after the name changes introduced by the revised Constitution of the IFRS Foundation in 2010.'</p>			

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IAS 18 BV (RB) page B784	Rubric below 'Sale of goods'	<i>'criteria in this Standard'</i> <i>'this section of the appendix need'</i>	<i>'criteria in the Standard'</i> <i>'this section need'</i>
IAS 19 BV (RB) page A506 BV (BB) page 1279	paragraph 44(b)	<i>'Inventories'</i> and <i>'Property, Plant and Equipment'</i>	
IAS 19 BV (RB) page B801 BV (BB) page 1335	heading above paragraph BC5	'standard'	'Standard'
IAS 19 BV (RB) page B805 BV (BB) page 1339	paragraph BC10K	'Paragraph 20 of IAS 24'	'IAS 24'
IAS 34 BV (RB) page B1066	Illustrative examples paragraph C5	'Paragraph 14 of Appendix B'	'Paragraph B14'
IAS 36 BV (BB) page 1823	heading above paragraph BCZ40	'the Appendix'	'Appendix A'
IAS 36 BV (RB) page B1083	heading above paragraph BCZ40	'the Appendix'	'Appendix A'
IAS 39 BV (BB) page 2039	in paragraph 9, in the definition of a financial asset or financial liability at fair value through profit or loss, (b)(ii)	<i>'IAS 24 Related Party Disclosures (as revised in 2003)'</i>	<i>'IAS 24 Related Party Disclosures'</i>
IAS 39 BV (RB) page B1264	in paragraph BC80A 'held-to-maturity'		footnote added as follows
<p><i>* IFRS 9 Financial Instruments, issued in November 2009, eliminated the category of held-to-maturity.'</i></p>			

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IAS 39 BV (RB) page B1313	in paragraph DO1 'held-to- maturity'		footnote added as follows
* IFRS 9 <i>Financial Instruments</i> , issued in November 2009, eliminated the category of held-to-maturity.'			
IFRIC 5 BV (RB) page B1516	first footnote to paragraph BC11(a)		footnote amended to read as follows
* IFRS 9 <i>Financial Instruments</i> , issued in November 2009, eliminated the categories of available-for-sale and held-to-maturity financial assets.'			
IFRIC 10 BV (RB) page B1549	paragraph BC8	'paragraph B36 of Appendix B accompanying IAS 34,'	'paragraph B36 of the illustrative examples accompanying IAS 34,'
<i>Improvements to IFRSs</i> page 24	Basis for Conclusions on IFRS 3, paragraph BC311B	'no obligation to the employee'	'no obligation to the employees'
<i>Disclosures— Transfers of Financial Asset</i> page 14	paragraph IG40B, table, column headings	'Amortised cost' 'Fair value through other comprehensive income'	'Financial assets at amortised cost' 'Financial assets at fair value through other comprehensive income'
page 15	first table, column heading	'Financial assets at fair value through comprehensive income'	'Financial assets at fair value through other comprehensive income'