

IASB editorial corrections and amendments
10 March 2009

IASB Editorial corrections and amendments to the Bound Volume 2009

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Identified too late for inclusion in the Bound Volume 2009

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 107	paragraph 12(a)	‘Appendix B prohibits’	‘paragraphs 14–17 and Appendix B prohibit’
IFRS 1 BV page 124	paragraph D23	‘1 July 2009’	‘1 January 2009’
IFRS 1 BV page 164	paragraph IG4	‘Paragraphs 14–19’	‘Paragraphs 14–17’
IFRS 1 BV page 175	paragraph IG30(a)	‘Appendix B’	‘Appendix C’
IFRS 1 BV page 189	IG Example 11 Note 6	‘revaluation reserve’ [twice]	‘revaluation surplus’ [twice]
IAS 1 BV page 973	in third paragraph of ‘ Example disclosure ’	‘revaluation reserve’	‘revaluation surplus’
IAS 12 BV page 1125	Example 2, in paragraph above ‘ Current tax expense ’	‘revaluation reserve’	‘revaluation surplus’
IAS 12 BV page 1130	Illustrative disclosure, in paragraph above ‘ Explanation ... ’	‘revaluation reserve’	‘revaluation surplus’
IAS 39 BV page 2161	paragraph BC221(e)	‘EITF 0-23’	‘EITF 02-3’