

IASB Editorial corrections and changes to:

- ***IFRIC 19***
- ***Bound Volume 2010***

Date: 23 March 2010

Document	Position in text	Deleted	Substituted/inserted
IFRIC 19 page 8	Appendix, below rubric		Insert text as follows:
<p>‘Paragraph 39C is added.’</p> <p>39C IFRIC 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i> added paragraph D25. An entity shall apply that amendment when it applies IFRIC 19.’</p>			
IFRIC 15 BV page A1082	Table of contents	‘AMENDMENT TO THE APPENDIX TO IAS 18’	‘AMENDMENT TO THE ILLUSTRATIVE EXAMPLES ACCOMPANYING IAS 18’
IFRIC 15 BV page A1087	Heading above paragraph 22	‘Amendments to the appendix to IAS 18’	‘Amendments to the illustrative examples accompanying IAS 18’
	paragraphs 22–23	‘Amendments incorporated in the Appendix to IAS 18’	‘Amendments incorporated in the illustrative examples accompanying IAS 18’
Glossary BV page B1795	Text for ‘current asset’	‘(c) it expects ...reporting period’	‘(c) it expects ...reporting period; or’
page B1814	Text for ‘identifiable’	‘(a) arises from’	‘(b) arises from’
page B1817	References for ‘joint venture’	‘IFRS 3.A’	
page B1831	Entry for ‘reverse acquisition’	Delete whole entry	
page B1833	References for ‘subsidiary’	‘IFRS 3.A’	