

IASB Corrections to Bound Volume 2007

13 March 2007

Editorial corrections to the text of the Bound Volume 2007

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 87	In the rubric	‘set out in paragraphs 1-47E’	‘set out in paragraphs 1-47F’
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 3 BV page 330	In Appendix A, in definition of ‘acquisition date’	‘obtains control of’	‘obtains control of’
IFRS 3 BV page 330	in Appendix A, in definition of ‘agreement date’	‘obtain control of’	‘obtain control of’
IFRS 3 BV page 331	in Appendix A, in definition of ‘control’	‘entity or business’	‘entity or business ’
IAS 36 BV page 1545	in paragraph 130(d)(i)	<i>‘Operating Segments’</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.’			
SIC-29 BV page 2393	In References		‘IFRIC 12 <i>Service Concession Arrangements</i> ’

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Document	Position in text	Deleted	Substituted/inserted
SIC-29 BV page 2395	after the paragraph below the heading 'Effective date'		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.’			