IASB Editorial corrections and changes and changes to

- **Bound Volume 2007**
- **IFRS 3 (issued January 2008)**
- **IAS 27 (issued January 2008)**
- **Vesting Conditions and Cancellations—Amendments to IFRS 2**  
  (issued January 2008)

posted 7 February 2008

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>IAS 27</td>
<td>paragraph A7, above ‘Paragraph 41B is added …’</td>
<td>new item as follows:</td>
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<tr>
<td>IAS 27</td>
<td>'paragraphs 18 and 19'</td>
<td>'paragraphs 18, 19 and 35’</td>
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<td>IAS 27</td>
<td>paragraph A8, above ‘Paragraph 58A is added …’</td>
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<td>'paragraph 45’</td>
<td>'paragraphs 45 and 46’</td>
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<td>IAS 27</td>
<td>'Disposal and partial’</td>
<td>‘Disposal or partial’</td>
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<td>IAS 27</td>
<td>footnote to heading above IAS 21 paragraph BC33</td>
<td>‘These paragraphs were added to the Basis for Conclusions as a’</td>
<td>‘This heading and paragraphs BC33 and BC34 were added as a’</td>
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<td>IFRS 3 Basis</td>
<td>IAS 36, paragraph BC131F</td>
<td>‘paragraph BC131C(b)’</td>
<td>‘paragraph BC131D(b)’</td>
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<td>IFRS 3 IE</td>
<td>second paragraph of IAS 12</td>
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<td>after ‘Business Combinations’ insert ‘(as revised in 2008)’</td>
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<td>Vesting Conditions and</td>
<td>Year 2 figures in Liability</td>
<td>‘600’ and ‘(1,800)’</td>
<td>‘(600)’ and ‘1,800’</td>
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<td>Cancellations</td>
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<td>IAS 19 BV</td>
<td>Basis paragraph 4(i)</td>
<td>‘over-ride’</td>
<td>‘override’</td>
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<td>IAS 38 BV</td>
<td>at end of footnote in example</td>
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<td>‘(CU).’</td>
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<td>IAS 39 BV</td>
<td>Answer to Q E.3. 2, paragraph</td>
<td>‘LC15 (= LC59 × [2.00 − 1.75])’</td>
<td>‘LC15 (= FC59 × [2.00 − 1.75])’</td>
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