

**IASB Editorial corrections and amendments to:**

***Bound Volume 2008***

***IFRS 1 (as revised November 2008)***

***Reclassification of Financial Assets—Effective Date and Transition***

**Date: 5 December 2008**

<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IFRS 5 BV page 687	paragraph BC13, after 'IAS 41 <i>Agriculture</i> '		footnote as follows:
'In <i>Improvements to IFRSs</i> issued in May 2008 the Board amended IAS 41: the term 'estimated point-of-sale costs' was replaced by 'costs to sell'.			
IFRS 5 BV page 697	paragraph BC66, after ' <i>Balance Sheet Date</i> '		footnote as follows:
'In September 2007 the title of IAS 10 was amended from <i>Events after the Balance Sheet Date</i> to <i>Events after the Reporting Period</i> as a consequence of the revision of IAS 1 <i>Presentation of Financial Statements</i> in 2007.'			
IFRS 7 BV page 766	in list of defined terms		move 'financial guarantee contract', 'financial instrument' and 'financial liability' to below 'financial asset or financial liability held for trading'
IAS 19 BV page 1261	rubric below title of Appendix B	'(c) amounts recognised ... 120A(i)'	text as follows:
'(c) amounts recognised in other comprehensive income (paragraph 120A(h) and (i)).'			
IAS 40 BV page 2249	paragraph 56	'investment property'	'investment properties'
IAS 40 BV page 2259	paragraph BC9	'paragraphs 25 and 26'	'paragraphs B25 and B26'
	footnote to paragraph BC9	text of footnote	text as follows:
'Those paragraphs in the IASC Basis are no longer relevant and have been deleted.'			
IFRS 1 page 10	paragraph 9	'adopter's'	'adopter's'
IFRS 1 Basis for Conclusions page 29	paragraph BC63	'of Appendix D'	

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<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IFRS 1 Basis for Conclusions page 37	footnote to paragraph BC84	'the revision of IAS'	'the revision of IAS 1'
IFRS 1 Implementation Guidance page 3	Table of contents Entry for IAS 29	<b>'IG35–IG36'</b>	<b>'IG32–IG34'</b>
	Table of contents, below entry for IAS 29		Entry as follows:
<b>'IAS 32 Financial Instruments: Presentation</b>		<b>IG35–IG36'</b>	
page 37	IG Example 11		single rules below figures in row for 'Retained earnings', as follows:
'9 Retained earnings		___5,060	___479
			___5,539'
<i>Reclassification of Financial Assets—Effective date and Transition</i> page 4	paragraph 103H	'retrospectively before 1 July 2008'	'retrospectively <u>before 1 July 2008</u> '