

IASB corrections and other changes to IFRS 8 and IFRIC 12

2 February 2007

The following editorial changes have been made to IFRS 8 *Operating Segments* and IFRIC 12 *Service Concession Arrangements* as published on 30 November 2006.

Document	Position in text	Deleted	Substituted/inserted
IFRS 8 page 5	in paragraph IN3	‘paragraph 60’	‘paragraph BC60’
IFRS 8 page 24	Appendix B, paragraph B7	‘ information ’ [twice]	‘ organisation ’ [twice]
IFRS 8 page 23	Appendix B, paragraph B1	‘the following paragraphs’	
IFRS 8 page 23	Appendix B, paragraph B1, above second bullet point		‘and to IFRS 8 in:’
IFRS 8 page 27	Appendix B, paragraph B9: in the amendment to paragraph 129 of IAS 36	‘ <i>Operating Segments</i> ’	
IFRIC 12 page 6	in ‘References’	‘SIC-29 <i>Disclosure— Service Concession Arrangements</i> ’	‘SIC-29 <i>Service Concession Arrangements: Disclosures*</i> ’ with footnote as follows:
* The title of SIC-29, formerly <i>Disclosure—Service Concession Arrangements</i> , was amended by IFRIC 12’			
IFRIC 12 page 8	in paragraph 10	‘ <i>Service Concession Arrangements: Disclosures</i> ’	
IFRIC 12 page 17	in paragraph B3	‘subparagraph (d) is’	‘subparagraphs (c)(vi) and (d) are’
IFRIC 12 page 17	in paragraph B3, above paragraph 6(d)		insert as follows:
‘(vi) other rights and obligations (eg major overhauls); and ’			
IFRIC 12 page 23	in table 1.4, year 5 net inflow	‘167’	‘137’
IFRIC 12 page 24	in table 1.5, year 2 finance income	‘(32)’	‘32’
IFRIC 12 page 28	in table 2.5, year 4 amortisation	‘(136)’	‘(135)’

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Document	Position in text	Deleted	Substituted/inserted
IFRIC 12 page 28	in table 2.5, after 'Other contract costs'	delete '*'	
IFRIC 12 page 28	in table 2.5, after 'Borrowing costs'		insert '*'
IFRIC 12 page 30	in paragraph IE25	'6.18%'	'6.18 per cent'
IFRIC 12 page 31	in table 3.3, in rows 2 and 3	delete line below '350' [twice]	
IFRIC 12 page 31	in table 3.3, in row 5	delete line below '722'	
IFRIC 12 page 55	in paragraph BC77(a)	'issued'	'published'