

## IASB Editorial corrections and other changes to Bound Volume 2006

**13 March 2007 Editorial changes to the text of the Bound Volume 2006 (including the corrections published on 25 September 2006) incorporated in the Bound Volume 2007**

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 62	in paragraph 7	‘reporting date’	‘ <i>reporting date</i> ’
IFRS 1 BV page 62	in paragraph 7	‘paragraphs 13-34’	‘paragraphs 13-34B, 36A-36C and 37’
IFRS 1 BV page 63	in paragraph 10	‘paragraphs 13-34,’	‘paragraphs 13-34B and 36A-36C’
IFRS 1 BV page 64	in paragraph 12(a)	‘paragraphs 13-25G grant’	‘paragraphs 13-25H and 36A-36C grant’
IFRS 1 BV page 64	in paragraph 13(c)	‘paragraph 20’	‘paragraphs 20 and 20A’
IFRS 1 BV page 65	in paragraph 20A, after ‘120A(p)’		‘of IAS 19’
IFRS 1 BV page 65	in paragraph 20A	‘transition date’	‘date of transition to IFRSs’
IFRS 1 BV page 69	above paragraph 25F	‘ <i>IFRIC 4 Determining whether an Arrangement contains a Lease</i> ’	
IFRS 1 BV page 69	in paragraph 26(a)	‘paragraph 27’	‘paragraphs 27 and 27A’
IFRS 1 BV page 70	at end of paragraph 26(d)		after ‘operations’ add ‘(paragraphs 34A and 34B)’
IFRS 1 BV page 70	in paragraph 28	‘ <i>Financial Instruments: Recognition and Measurement</i> ’	
IFRS 1 BV page 71	in paragraph 34A, after first ‘IFRS 5’		‘ <i>Non-current Assets Held for Sale and Discontinued Operations</i> ’
IFRS 1 BV page 71	in paragraph 34A, at end of first sentence	‘effective date of the IFRS.’	‘effective date of IFRS 5.’
IFRS 1 BV page 71	in paragraph 35	‘This IFRS’	‘Except as described in paragraphs 36A-37, this IFRS’

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IFRS 1 BV page 71	in paragraph 36	<i>'Presentation of Financial Statements'</i>	
IFRS 1 BV page 72	in paragraph 36A(c)	<i>'Accounting Policies, Changes in Accounting Estimates and Errors'</i>	
IFRS 1 BV page 73	heading above paragraph 37	<b>'Historical summaries'</b>	<b>'Non-IFRS comparative information and historical summaries'</b>
IFRS 1 BV page 74	in paragraph 45	<i>'Interim Financial Reporting'</i>	
IFRS 1 BV page 75	in paragraph 47A	<i>'Changes in Existing Decommissioning, Restoration and Similar Liabilities'</i>	
IFRS 1 BV page 75	in paragraph 47B	<i>'Determining whether an Arrangement contains a Lease'</i>	
IFRS 1 BV page 75	in paragraph 47C	<i>'Exploration for and Evaluation of Mineral Resources'</i>	
IFRS 1 BV page 78	in Appendix B, paragraph B2(c)(i)	<i>'Intangible Assets'</i>	
IFRS 1 BV page 79	in Appendix B, paragraph B2(g)(iii)	<i>'Impairment of Assets'</i>	
IFRS 1 BV page 98	paragraph BC56	<i>'Financial Instruments: Presentation'</i>	
IFRS 1 BV page 101	paragraph BC65	<i>'Financial Instruments: Recognition and Measurement'</i>	
IFRS 1 BV page 103	paragraph BC74	<i>'Financial Instruments: Recognition and Measurement'</i>	
IFRS 1 BV page 104	in paragraph BC79, after 'paragraph 133'		footnote, as follows:
'In IAS 39, as revised in 2003, paragraph 133 was replaced by paragraphs 84 and AG101.'			
IFRS 1 BV page 106	paragraph BC84	<i>'Accounting Policies, Changes in Accounting Estimates and Errors'</i>	
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IFRS 1 BV page 106	paragraph BC85	<i>‘Presentation of Financial Statements’</i>	
IFRS 1 BV page 108	paragraph BC94	<i>‘Impairment of Assets’</i>	
IFRS 1 BV page 115	in heading above paragraph IG7	footnote	
IFRS 1 BV page 116	in heading above paragraph IG14	footnote	
IFRS 1 BV page 117	in paragraph IG20	<i>‘(paragraph 32 of the IFRS).’</i>	<i>‘(paragraph 33 of the IFRS).’</i>
IFRS 1 BV page 118	in heading above paragraph IG21A	footnote	
IFRS 1 BV page 119	in IG Example 2, in Background (c)	<i>‘date of acquisition’</i>	<i>‘acquisition date’</i>
IFRS 1 BV page 123	in IG Example 5, in Background (b), after ‘IAS 38’		<i>‘Intangible Assets’</i>
IFRS 1 BV page 123	in IG Example 5, in Background (c), after ‘IAS 38’	<i>‘Intangible Assets’</i>	
IFRS 1 BV page 123	in IG Example 5, in Application of requirements (c), after ‘IAS 36’		<i>‘Impairment of Assets’</i>
IFRS 1 BV page 125	in paragraph IG26	<i>‘that it controls’</i>	<i>‘(as defined in IAS 27)’</i>
IFRS 1 BV page 128	in heading above paragraph IG35	footnote	
IFRS 1 BV page 130	in heading above paragraph IG44	footnote	
IFRS 1 BV page 132	in heading above paragraph IG52	footnote	
IFRS 1 BV page 133	in paragraph IG56(c), in first sentence, after ‘a derivative that is a’		<i>‘financial guarantee contract or a’</i>

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IFRS 1 BV page 133	in paragraph IG56(c), second sentence	‘The result is ...at fair value.’	insert amended sentence, as follows:
‘The result is that an entity measures at fair value all derivative financial assets and derivative financial liabilities that are not financial guarantee contracts.’			
IFRS 1 BV page 134	in paragraph IG58A, in second sentence, after ‘other than those that’		‘are financial guarantee contracts or’
IFRS 1 BV page 134	in paragraph IG58A, in second sentence, after ‘a derivative that is a’		‘financial guarantee contract or a’
IFRS 1 BV page 137	in IG Example 11	‘Revaluation reserve’	‘Revaluation surplus’
IFRS 1 BV page 138	in IG Example 11 (note 3)	‘revaluation reserve’	‘revaluation surplus’
IFRS 1 BV page 138	in IG Example 11 (note 8)	‘Revaluation reserve’	‘Revaluation surplus’
IFRS 1 BV page 139	in IG Example 11 (last row of table)	‘ <b>Net profit (loss)</b> ’	‘ <b>Profit (loss) for the year</b> ’
IFRS 2 BV page 195	in last sentence of footnote to paragraph BC88	‘includes’	‘include’
IFRS 3 BV page 281	in paragraph 4, at end	‘date of acquisition’	‘acquisition date’
IFRS 3 BV page 287	in paragraph 37(a)	‘ <i>intangible asset</i> ’	‘ <i>intangible asset</i> ’
IFRS 3 BV page 290	in paragraph 49	‘ <i>Financial Instruments: Recognition and Measurement</i> ’	
IFRS 3 BV page 304	in paragraph B8	‘ <i>Consolidated and Separate Financial Statements</i> ’	
IFRS 3 BV page 306	in paragraph B16(g)	‘ <i>Intangible Assets</i> ’	
IFRS 3 BV page 307	in paragraph B16(i)	‘ <i>Income Taxes</i> ’	

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IFRS 3 BV page 319	in paragraph BC30, second sentence	‘cooperative’	‘co-operative’
IFRS 3 BV page 333	in paragraph BC79	‘date of acquisition’	‘acquisition date’
IFRS 3 BV page 341	in paragraph BC107, first sentence	<i>‘Provisions, Contingent Liabilities and Contingent Assets’</i>	
IFRS 3 BV page 344	in paragraph BC114, at end	<i>‘Financial Instruments: Recognition and Measurement’</i>	
IFRS 3 BV page 346	in paragraph BC123, first sentence	<i>‘Consolidated and Separate Financial Statements’</i>	
IFRS 3 BV page 358	in paragraph BC172, at end	<i>‘Accounting Policies, Changes in Accounting Estimates and Errors’</i>	
IFRS 3 BV page 375	in example B3	‘date of acquisition’	‘acquisition date’
IFRS 4 BV page 399	paragraph IN11(b)	‘amount, timing and uncertainty of future cash flows’	‘nature and extent of risks arising’
IFRS 4 BV page 400	paragraph IN13	‘The Board ...or loss’.	[Deleted]
IFRS 4 BV page 404	in paragraph 17(b)	<i>‘Provisions, Contingent Liabilities and Contingent Assets’</i>	
IFRS 4 BV page 408	in paragraph 31	<i>‘Business Combinations’</i>	
IFRS 4 BV page 408	in paragraph 33	<i>‘Intangible Assets’</i>	
IFRS 4 BV page 416	in paragraph B7(c)	<i>‘Provisions, Contingent Liabilities and Contingent Assets’</i>	
IFRS 4 BV page 419	in paragraph B18(h)	<i>‘Revenue’ and ‘Provisions, Contingent Liabilities and Contingent Assets’</i>	
IFRS 4 BV page 428	in paragraph BC2(a)	‘financial instruments, intangible assets’	‘financial instruments and intangible assets’
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IFRS 4 BV page 465	in paragraph BC165, at end of first sentence		footnote, as follows:
'In August 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .'			
IFRS 4 BV page 469	in paragraph BC173(d), in last sentence, after 'IAS 32'		footnote, as follows:
'In August 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .'			
IFRS 4 BV page 472	paragraph BC178(c), at end		footnote, as follows:
'The amendments contained in paragraph C12 are now incorporated as paragraphs 32A–32C of IAS 40.'			
IFRS 4 BV page 472	in paragraph BC178(d)	'paragraph 173(e)'	'paragraph BC173(e)'
IFRS 4 BV page 478	in paragraph BC203, after 'IFRS 7'		' <i>Financial Instruments: Disclosures</i> '
IFRS 4 BV page 481	heading above paragraph BC215	delete heading	insert new heading as follows:
<b>'Nature and extent of risks arising from insurance contracts'</b>			
IFRS 4 BV page 481	paragraph BC215, first sentence	'helps users ... cash flows'	insert new text as follows:
'enables users to understand the nature and extent of risks arising'			
IFRS 4 BV page 481	paragraph BC215, at end	'IAS 32' (and footnote)	'IFRS 7'
IFRS 4 BV page 481	paragraph BC215, at end		footnote, as follows:
'In August 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .'			
IFRS 4 BV page 482	paragraph BC216, at end		insert footnote as follows:
'IFRS 7 replaced the required disclosures about cash flows with required disclosures about the nature and extent of risks.'			

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IFRS 4 BV page 482	in paragraphs BC217 and BC219, after 'IAS 32'		footnote, as follows:
'In August 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .'			
IFRS 4 BV page 485	in paragraph BC227(q)	'paragraph C8 of'	
IFRS 5 BV page 542	in paragraph 28, first sentence	'income'	'profit or loss'
IFRS 5 BV page 554	in paragraph BC13	<i>'Financial Instruments: Recognition and Measurement'</i>	
IFRS 5 BV page 554	in paragraph BC13, at end of heading ' <i>Assets ... fair value</i> '		insert colon
IFRS 5 BV page 563	in paragraph BC61	<i>'Provisions, Contingent Liabilities and Contingent Assets'</i>	
IFRS 6 BV page 591	in paragraph 9, first sentence	'determine a policy'	'determine an accounting policy'
IFRS 7 BV page 641	in paragraph B26, first sentence	after 'equity price risk' delete rest of sentence	after 'equity price risk' insert amended text, as follows:
'are (a) a holding of equities in another entity and (b) an investment in a trust that in turn holds investments in equity instruments.'			
IFRS 7 BV page 667	in rubric below title	<i>'The amendments in this appendix ... earlier period.'</i>	new text, as follows:
<i>'This appendix contains amendments to the Basis for Conclusions on other IFRSs that are necessary in order to ensure consistency with IFRS 7. In the amended paragraphs, new text is underlined and deleted text is struck through.'</i>			
IAS 1 BV page 701	in paragraph 57(d)	<i>'Cash Flow Statements'</i>	
IAS 1 BV page 705	in paragraph 75(e)	'equity capital'	'contributed equity'
IAS 1 BV page 710	in paragraph 102	<i>'Cash Flow Statements'</i>	

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IAS 1 BV page 740	in example disclosure	‘revaluation reserve’	‘revaluation surplus’
IAS 2 BV page 749	in paragraph 2(b), after ‘instruments’		<b>(see IAS 32 <i>Financial Instruments: Presentation</i> and IAS 39 <i>Financial Instruments: Recognition and Measurement</i>)</b>
IAS 8 BV page 788	in paragraph IN3(e)	‘ <i>Consistency—Capitalisation of Borrowing Costs</i> ’ and ‘ <i>Consistency—Alternative Methods</i> ’	
IAS 8 BV page 790	in paragraph IN16	‘ <i>Consistency—Alternative Methods</i> ’ and ‘ <i>Consistency—Capitalisation of Borrowing Costs</i> ’	
IAS 8 BV page 817	in last sentence of Extract from the notes	‘revaluation reserve’	‘revaluation surplus’
IAS 10 BV page 827	in paragraph 20	‘ <i>Provisions, Contingent Liabilities and Contingent Assets</i> ’	
IAS 12 BV page 861	in paragraph 18(c)	‘paragraphs 21 and 32’	‘paragraph 21’
IAS 12 BV page 868	above paragraph 37	<b>‘Re-assessment’</b>	<b>‘Reassessment’</b>
IAS 12 BV page 868	in paragraph 37	‘re-assesses’ [twice]	‘reassesses’ [twice]
IAS 12 BV page 874	in paragraph 59(b)	‘ <i>Intangible Assets</i> ’	
IAS 12 BV page 874	in paragraph 60(b)	‘re-assessment’	‘reassessment’
IAS 12 BV page 874	in paragraph 62(a)	‘ <i>Property, Plant and Equipment</i> ’	
IAS 12 BV page 875	in paragraph 62(c)	‘ <i>The Effects of Changes in Foreign Exchange Rates</i> ’	
IAS 12 BV page 875	in paragraph 64	‘ <i>Property, Plant and Equipment</i> ’	
IAS 12 BV page 878	in paragraph 72	‘ <i>Financial Instruments: Presentation</i> ’	



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IAS 12 BV page 879	in paragraph 78	<i>'The Effects of Changes in Foreign Exchange Rates'</i>	
IAS 16 BV page 947	in paragraph 27	<i>'Leases'</i>	
IAS 16 BV page 948	in paragraph 35(a), after 'an index to'		'determine'
IAS 16 BV page 956	in paragraph 81A	<b><i>'Exploration for and Evaluation of Mineral Resources'</i></b>	
IAS 16 BV page 966	in paragraph BC34	<i>'Revenue'</i>	
IAS 17 BV page 983	in paragraph 41	'in a lease'	'in the lease'
IAS 18 BV page 1005	in paragraph 21	<i>'Construction Contracts'</i>	
IAS 19 BV page 1026	in paragraph 7, in the definition of 'Current service cost'	<b>'the defined benefit'</b>	<b>'a defined benefit'</b>
IAS 19 BV page 1030	in example illustrating paragraph 18	'net profit' [four times]	'profit'
IAS 19 BV page 1030	in paragraph 21	'net profit'	'profit'
IAS 19 BV page 1030	in paragraph 23	<i>'Related Party Disclosures'</i>	
IAS 19 BV page 1037	in paragraph 47	<i>'Related Party Disclosures'</i>	
IAS 19 BV page 1041	in paragraph 62	<i>'Inventories' and 'Property, Plant and Equipment'</i>	
IAS 19 BV page 1062	in paragraph 124	<i>'Related Party Disclosures'</i>	
IAS 19 BV page 1062	in paragraph 125	<i>'Provisions, Contingent Liabilities and Contingent Assets'</i>	
IAS 19 BV page 1063	in paragraph 131	<i>'Presentation of Financial Statements' and 'Related Party Disclosures'</i>	

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IAS 19 BV page 1065	in paragraph 141	<i>‘Provisions, Contingent Liabilities and Contingent Assets’</i>	
IAS 19 BV page 1065	in paragraph 143	<i>‘Related Party Disclosures’</i>	
IAS 19 BV page 1071	in the text above the table	‘paragraph 120A(f), (g) and (l) of the Standard’	‘paragraph 120A(f), (g) and (m) of the Standard’
IAS 19 BV page 1079	in footnote to example 2, at beginning	‘the application’	‘The application’
IAS 19 BV page 1103	in paragraph 29(b)	‘fixed interest’	‘fixed-interest’
IAS 19 BV page 1128	in the heading above paragraph 78A	<b>‘adopted’</b>	<b>‘issued’</b>
IAS 19 BV page 1128	in paragraph 78A	‘In April 2002, the Board agreed on’	‘In May 2002 the Board issued’
IAS 20 BV page 1145	in paragraph 40	<i>‘Accounting Policies, Changes in Accounting Estimates and Errors’</i>	
IAS 21 BV page 1162	in paragraph 43	<i>‘Financial Reporting in Hyperinflationary Economies’</i>	
IAS 21 BV page 1163	in paragraph 45	<i>‘Consolidated and Separate Financial Statements’</i>	
IAS 21 BV page 1170	Above Introduction		new paragraph added is amended to read as follows:
<i>‘Paragraph BCI was amended and paragraphs BC25A–BC25F were added in relation to the amendment to IAS 21 issued in December 2005.’</i>			
IAS 26 BV page 1211	in paragraph 29	‘paragraphs 28(a) and 28(b)’	‘paragraph 28(a) and (b)’
IAS 26 BV page 1211	in paragraph 30	‘as in 28(b)’	‘as in paragraph 28(b)’
IAS 26 BV page 1211	in paragraph 31	‘paragraphs 28(a) and 28(b)’	‘paragraph 28(a) and (b)’
IAS 27 BV page 1219	in paragraph IN7	‘date of acquisition’	‘acquisition date’

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IAS 29 BV page 1272	in paragraph 34	<i>'The Effects of Changes in Foreign Exchange Rates'</i>	
IAS 29 BV page 1273	in paragraph 35	<i>'The Effects of Changes in Foreign Exchange Rates'</i>	
IAS 32 BV page 1306	in heading above paragraph 11	<b>'AG3-AG24'</b>	<b>'AG3-AG23'</b>
IAS 32 BV page 1314	in paragraph 39	<i>'Presentation of Financial Statements'</i>	
IAS 32 BV page 1318	in paragraph AG2	<i>'Financial Instruments: Recognition and Measurement'</i>	
IAS 32 BV page 1320	in paragraph AG12	<i>'Income Taxes'</i>	
IAS 32 BV page 1325	in paragraph AG29	<i>'Presentation of Financial Statements'</i> and <i>'Consolidated and Separate Financial Statements'</i>	
IAS 32 BV page 1332	in heading below paragraph BC6	<b>'17-20 and AG25-AG26'</b>	<b>'17-20, AG25 and AG26'</b>
IAS 32 BV page 1339	in paragraph BC49(d)	<i>'Classification of Financial Instruments—Contingent Settlement Provisions'</i>	
IAS 32 BV page 1349	side heading in paragraph IE12	<b>'Assumptions'</b>	<i>'Assumptions'</i>
IAS 32 BV page 1364	under <b>'RESERVES'</b> in balance sheet	<i>'revaluation reserve'</i>	<i>'revaluation surplus'</i>
IAS 33 BV page 1384	in paragraph 68	<b>'to the financial statements'</b>	
IAS 33 BV page 1386	in paragraph 73	<b>'to the financial statements'</b>	
IAS 33 BV page 1408	in Example 8, first paragraph	<i>'common shares'</i>	<i>'ordinary shares'</i>
IAS 33 BV page 1408	in Example 8, second paragraph	<i>'common share'</i>	<i>'ordinary share'</i>
IAS 33 BV page 1417	figure for convertible preference shares	<i>'80,000'</i>	<i>'800,000'</i>

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IAS 34 BV page 1433	in paragraph 17(b), (d) and (e)	‘property, plant, and equipment’	‘property, plant and equipment’
IAS 34 BV page 1434	in paragraph 24	<i>‘Presentation of Financial Statements’</i>	
IAS 34 BV page 1445	in paragraph B30	‘profit of loss’	‘profit or loss’
IAS 36 BV page 1465	in paragraph 28	<i>‘Employee Benefits’</i>	
IAS 36 BV page 1470	in paragraph 60	<b><i>‘Property, Plant and Equipment’</i></b>	
IAS 36 BV page 1470	in paragraph 64	<i>‘Income Taxes’</i>	
IAS 36 BV page 1483	in paragraph 119	<b><i>‘Property, Plant and Equipment’</i></b>	
IAS 36 BV page 1485	in paragraph 128	<i>‘Property, Plant and Equipment’</i>	
IAS 36 BV page 1488	in paragraph 138	<b><i>‘Business Combinations’</i></b>	
IAS 36 BV page 1489	in paragraph 140	<b><i>‘Intangible Assets’</i></b>	
IAS 37 BV page 1604	in the Objective	‘to the financial statements’	
IAS 37 BV page 1612	in paragraph 41	<i>‘Income Taxes’</i>	
IAS 37 BV page 1615	in paragraph 69	<i>‘Impairment of Assets’</i>	
IAS 37 BV page 1617	in paragraph 79	<i>‘Impairment of Assets’</i>	
IAS 37 BV page 1623	in example 2A, first paragraph	‘year end’	‘year-end’
IAS 38 BV page 1639	in paragraph 2(b)	<b><i>‘IAS 39 Financial Instruments: Recognition and Measurement’</i></b>	<b><i>‘IAS 32 Financial Instruments: Presentation’</i></b>
IAS 38 BV page 1639	in paragraph 3(e)	‘financial assets as defined in IAS 39’	‘financial assets as defined in IAS 32’
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IAS 38 BV page 1645	in paragraph 28	<i>‘Employee Benefits’</i>	
IAS 38 BV page 1646	in paragraph 33	<i>‘Business Combinations’</i>	
IAS 38 BV page 1652	in paragraph 66(b)	<i>‘Employee Benefits’</i>	
IAS 38 BV page 1652	in paragraph 66	<i>‘Borrowing Costs’</i>	
IAS 38 BV page 1653	in paragraph 68(b)	<b><i>‘Business Combinations’</i></b>	
IAS 38 BV page 1654	in paragraph 69(a)	<i>‘Property, Plant and Equipment’</i>	
IAS 38 BV page 1656	in paragraph 83	<i>‘Impairment of Assets’</i>	
IAS 38 BV page 1658	in paragraph 97	<b><i>‘Non-current Assets Held for Sale and Discontinued Operations’</i></b>	
IAS 38 BV page 1660	in paragraph 108	<i>‘Impairment of Assets’</i>	
IAS 38 BV page 1660	in paragraph 109	<b><i>‘Accounting Policies, Changes in Accounting Estimates and Errors’</i></b>	
IAS 38 BV page 1660	in paragraph 111	<i>‘Impairment of Assets’</i>	
IAS 38 BV page 1661	in paragraph 113	<b><i>‘Leases’</i></b>	
IAS 38 BV page 1662	in paragraph 118(e)(iii)	<i>‘Impairment of Assets’</i>	
IAS 38 BV page 1664	in paragraph 129	<b><i>‘Business Combinations’</i></b> and <b><i>‘Accounting Policies, Changes in Accounting Estimates and Errors’</i></b>	
IAS 38 BV page 1665	in paragraph 130A	<i>‘Exploration for and Evaluation of Mineral Resources’</i>	
IAS 38 BV page 1665	in paragraph 132	<b><i>‘Impairment of Assets’</i></b>	

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IAS 39 BV page 1708	in paragraph IN6, after 'IFRS 4'		<i>'Insurance Contracts'</i>
IAS 39 BV page 1715	in paragraph 2(h), after 'IAS 37'		<b><i>'Provisions, Contingent Liabilities and Contingent Assets'</i></b>
IAS 39 BV page 1715	in paragraph 2(j)	<b><i>'Provisions, Contingent Liabilities and Contingent Assets'</i></b>	
IAS 39 BV page 1720	in paragraph 9, in definition of effective interest method, after 'IAS 18'		<b><i>'Revenue'</i></b>
IAS 39 BV page 1730	in paragraph 47(c)(i)	<b><i>'Provisions, Contingent Liabilities and Contingent Assets'</i></b>	
IAS 39 BV page 1730	in paragraph 47(c)(ii)	<b><i>'Revenue'</i></b>	
IAS 39 BV page 1733	in paragraph 55(b)	<b><i>'Revenue'</i></b>	
IAS 39 BV page 1748	in paragraph AG1	<i>'Insurance Contracts'</i>	
IAS 39 BV page 1748	in paragraph AG2	<i>'Revenue'</i>	
IAS 39 BV page 1748	in paragraph AG3	<i>'Investments in Associates' and 'Interests in Joint Ventures'</i>	
IAS 39 BV page 1750	in paragraph AG4E(b)	<i>'Insurance Contracts'</i>	
IAS 39 BV page 1752	in paragraph AG4I(a)	<i>'Investments in Associates' and 'Interests in Joint Ventures'</i>	
IAS 39 BV page 1758	in paragraph AG29	<i>'Financial Instruments: Presentation'</i>	
IAS 39 BV pages 1760-1	in paragraph AG33(c)	<i>'The Effects of Changes in Foreign Exchange Rates'</i>	
IAS 39 BV page 1767	in paragraph AG46	<i>'paragraphs 48, 49'</i>	<i>'paragraphs 48-49'</i>

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IAS 39 BV page 1777	in heading above paragraph AG69	‘48 and 49’	‘48–49’
IAS 39 BV page 1832	in paragraph BC86A	‘10 million’ [three times]	‘CU10 million’ [three times]
IAS 39 BV page 1872	in paragraph BC221(e)	‘EITF 023’	‘EITF 0-23’
IAS 39 BV page 1885	in heading	‘ <b>Examples</b> ’	‘ <b>Example</b> ’
IAS 39 BV page 1937	in Q E.4.10	‘ <b>IAS 39.67</b> ’	‘ <b>IAS 39</b> ’
IAS 40 BV page 2038	Rubric above heading ‘ <b>Background</b> ’	‘ <i>Apart from ...out of context.</i> ’	New text as follows:
<i>‘Apart from the deletion of paragraphs B10–B15, B25 and B26, this Basis has not been revised by the IASB—those paragraphs are no longer relevant and have been deleted to avoid the risk that they might be read out of context. However, cross-references to paragraphs in IAS 40 as issued in 2000 have been marked to show the corresponding paragraphs in IAS 40 as revised by the IASB in 2003 (superseded references are struck through and new references are underlined). Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.’</i>			
IAS 40 BV page 2041	in paragraph B19	‘Paragraph 52’	‘Paragraph <del>52</del> <u>58</u> ’
IAS 40 BV page 2041	in paragraph B19	‘paragraph 52’	‘paragraph <del>52</del> <u>58</u> ’
IAS 40 BV page 2041	in paragraph B20(b)	‘paragraph 59’	‘paragraph 59 <u>65</u> ’
IAS 40 BV page 2045	in paragraph B38	‘Paragraphs 9–11’	‘Paragraphs <del>9–11</del> <u>11–13</u> ’
IAS 40 BV page 2045	in paragraph B39	‘paragraph 8’	‘paragraph 8 <u>10</u> ’
IAS 40 BV page 2045	in paragraph B39	‘paragraphs 9–11’	‘paragraphs <del>9–11</del> <u>11–13</u> ’
IAS 40 BV page 2047	in paragraph B50, after ‘ <i>Accounting Policies</i> ’		footnote as follows:
<i>‘revised by the IASB in 2003 as IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>’</i>			
IAS 40 BV page 2047	in paragraph B50	‘paragraph 25’	‘paragraph <del>25</del> <u>31</u> ’
<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>

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IAS 40 BV page 2048	in paragraph B53	‘paragraphs 29–30 and 32–38’	‘ <del>paragraphs 29–30 36, 37 and 32–38 39–44</del> ’
IAS 40 BV page 2048	in paragraph B54	‘paragraphs 31 and 39–46’	‘ <del>paragraphs 31 38 and 39–46 45–52</del> ’
IAS 40 BV page 2049	in paragraph B59	‘paragraphs 47–49’	‘ <del>paragraphs 47–49 53–55</del> ’
IAS 40 BV page 2050	in paragraph B62		after ‘IAS 39’ footnote, as follows:
‘In August 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .’			
IAS 40 BV page 2050	in paragraph B62	‘paragraphs 68 and 69(e)’	‘ <del>paragraphs 68 and 69(e) 78 and 79(e)</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(i)	‘paragraph 30’	‘ <del>paragraph 30 37</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(i), after ‘IAS 39.’		footnote as follows:
‘Paragraph 69 of IAS 39 was replaced by paragraph 46 when the IASB revised IAS 39 in 2003.’			
IAS 40 BV page 2052	in paragraph B67(a)(ii)	‘paragraph 31’	‘ <del>paragraph 31 38</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(iii)	‘paragraph 39’	‘ <del>paragraph 39 45</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(iii)	‘paragraphs 40–41’	‘ <del>paragraphs 40–41 46 and 47</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(iv)	‘paragraph 43’	‘ <del>paragraph 43 49</del> ’
IAS 40 BV page 2052	in paragraph B67(a)(v)	‘paragraph 44’	‘ <del>paragraph 44 50</del> ’
IAS 40 BV page 2053	in paragraph B67(a)(vi)	‘paragraph 45’	‘ <del>paragraph 45 51</del> ’
IAS 40 BV page 2053	in paragraph B67(a)(vii)	‘paragraph 46’	‘ <del>paragraph 46 52</del> ’
IAS 40 BV page 2053	in paragraph B67(a)(viii)	‘paragraphs 47–48’	‘ <del>paragraphs 47–48 53 and 54</del> ’
IAS 40 BV page 2053	in paragraph B67(b)(i)	‘paragraph 3’	‘ <del>paragraph 3 4</del> ’



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<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IAS 40 BV page 2053	in paragraph B67(b)(ii)	‘paragraph 6(b)’	‘paragraph <del>6(b)</del> <u>8(b)</u> ’
IAS 40 BV page 2053	in paragraph B67(b)(iii)	‘paragraph 7(c)’	‘paragraph 7(e) <u>9(c)</u> ’
IAS 40 BV page 2053	in paragraph B67(b)(iv)	‘paragraph 7(d)’	‘paragraph 7(d) <u>9(d)</u> ’
IAS 40 BV page 2053	in paragraph B67(b)(v)	‘paragraphs 47–49’	‘paragraphs 47–49 <u>53–55</u> ’
IAS 40 BV page 2053	in paragraph B67(c)	‘paragraph 20’	‘paragraph <del>20</del> <u>23</u> ’
IAS 40 BV page 2053	in paragraph B67(c)		after ‘IAS 16.’ footnote as follows:
‘In IAS 16 <i>Property, Plant and Equipment</i> as revised by the IASB in 2003, paragraphs 17 and 18 were replaced by paragraphs 19–22.’			
IAS 40 BV page 2054	in paragraph B67(d)	‘paragraph 62’	‘paragraph <del>62</del> <u>69</u> ’
IAS 40 BV page 2054	in paragraph B67(d)		after ‘paragraph 56.’ footnote as follows:
‘In IAS 16 <i>Property, Plant and Equipment</i> as revised by the IASB in 2003, paragraph 56 was replaced by paragraphs 68 and 71.’			
IAS 40 BV page 2054	in paragraph B67(d)(i)	‘paragraph 61’	‘paragraph <del>61</del> <u>67</u> ’
IAS 40 BV page 2054	in paragraph B67(d)(ii)	‘paragraph 64’	‘paragraph <del>64</del> <u>71</u> ’
IAS 40 BV page 2054	in paragraph B67(e)	‘paragraphs 51(b) and 52’	‘paragraphs <del>51(b) and 52</del> <u>57(b) and 58</u> ’
IAS 40 BV page 2054	in paragraph B67(f)(i)	‘paragraph 66(b)’	‘paragraph <del>66(b)</del> <u>75(d)</u> ’
IAS 40 BV page 2054	in paragraph B67(f)(ii)	‘paragraph 66(d)’	‘paragraph <del>66(d)</del> <u>75(f)</u> ’
IAS 40 BV page 2054	in paragraph B67(f)(iii)	‘paragraphs 68 and 69(e)’	‘paragraphs <del>68 and 69(e)</del> <u>78 and 79(e)</u> ’
IAS 40 BV page 2054	in paragraph B67(h)	‘paragraph 70’	‘paragraph <del>70</del> <u>80</u> ’

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IAS 41 BV page 2093	in paragraph B82(a), after ' <i>Measurement</i> '		footnote as follows:
'Paragraph 170(b) of IAS 39 was replaced by paragraph 90 of IAS 32 <i>Financial Instruments: Disclosure and Presentation</i> when the IASB revised those standards in 2003. In 2005, the IASB relocated all disclosures relating to financial instruments to IFRS 7 <i>Financial Instruments: Disclosures</i> .'			
IAS 41 BV page 2093	in paragraph B82(a) after ' <i>Investment Property</i> '		footnote as follows:
'Paragraph 68 of IAS 40 was replaced by paragraph 78 when the IASB revised IAS 40 in 2003.'			
IAS 41 BV page 2093	in paragraph B82(a), after ' <i>Equipment</i> '		footnote as follows:
'Paragraph 60 of IAS 16 was replaced by paragraph 73 when IAS 16 was revised in 2003.'			
IAS 41 BV page 2094	in paragraph B82(h) of the Basis for Conclusions		after 'net profit or loss' footnote, as follows:
'IAS 1 <i>Presentation of Financial Statements</i> (revised in 2003) replaced the term 'net profit or loss' with 'profit or loss'.'			
IFRIC 1 BV page 2123	in paragraph BC29	'revaluation reserve'	'revaluation surplus'
IFRIC 2 BV page 2137	in rubric at beginning of the Basis for Conclusions	' <i>accompanies, but is not part of, the Interpretation.</i> '	' <i>accompanies, but is not part of, IFRIC 2.</i> '
IFRIC 4 BV page 2164	in paragraph BC48	'from departing'	'for departing'
IFRIC 7 BV page 2194	heading above paragraph IE1	' <b>Illustrative Examples</b> '	' <b>Illustrative Example</b> '
IFRIC 7 BV page 2198	in the table in paragraph IE6	last row	replaced with two rows, as follows:
'Net increase of deferred tax liability Debit to profit or loss in 20X4		<u>(34)</u>	<u>34</u> '
IFRIC 8 BV page 2213	heading above paragraph IE1	' <b>Illustrative Examples</b> '	' <b>Illustrative Example</b> '
SIC-13 BV page 2237	In 'References'		'IAS 16 <i>Property, Plant and Equipment</i> '
SIC-13 BV page 2238	in paragraph 5(c)	' <i>Property, Plant and Equipment</i> '	

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SIC-13 BV page 2239	in paragraph 15	<i>‘Property, Plant and Equipment’</i>	
SIC-25 BV page 2254	in the rubric above paragraph 5, after <i>‘reflect’</i>		<i>‘the amendment to IAS 12 in 2003 and’</i>
SIC-25 BV page 2254	in paragraph 5	<i>‘the net profit or loss’</i>	<i>‘<del>the net</del> profit or loss’</i>
SIC-25 BV page 2254	in paragraph 6	<i>‘Accounting’</i>	<i>‘Financial Reporting’</i>
SIC-27 BV page 2257	in the References		<i>‘IAS 11 Construction Contracts’</i>
SIC-27 BV page 2261	in paragraph 14	<i>‘<u>paragraphs 15–37 and 39–42 of IAS 39</u>’</i>	<i>‘<u>paragraphs 15–37, 39–42, AG36–AG52 and AG57–AG63 of IAS 39</u>’</i>
SIC-29 BV page 2267	in first side heading	<b>‘Reference’</b>	<b>‘References’</b>
SIC-29 BV page 2268	in paragraph 5	<i>‘Accounting’</i> [twice]	<i>‘Financial Reporting’</i> [twice]
SIC-31 BV page 2273	in first side heading	<b>‘Reference’</b>	<b>‘References’</b>
SIC-32 BV page 2285	in the rubric below the title, the first sentence	<i>‘This appendix is illustrative only and does not form part of the Interpretation.’</i>	<i>‘This appendix accompanies, but is not part of, SIC-32.’</i>
SIC-32 BV page 2285	in second sentence of the rubric below the title	<i>‘the Interpretation’</i> [twice]	<i>‘SIC-32’</i> [twice]
Glossary BV page 2334	in definition of <i>‘understandability’</i>	<i>‘when is comprehensible’</i>	<i>‘when it is comprehensible’</i>