Editorial corrections
Date posted: November 2017

Editorial corrections revise minor inaccuracies, including misspellings and numbering or grammatical mistakes.

These corrections affect only mandatory and core non-mandatory text (ie bases for conclusions, illustrative examples and implementation guidance). Corrections to other sections, including introductions, will not be publicly logged.

If you need information about a change that is not publicly logged or if you find an error we should address, please contact editorial@ifrs.org.

The editorial team
### Corrections to *Long-term Interests in Associates and Joint Ventures* (Amendments to IAS 28) October 2017

The following editorial corrections have been made to *Long-term Interests in Associates and Joint Ventures* (Amendments to IAS 28), issued in October 2017. Text to be substituted is set out in red.

<table>
<thead>
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<th>Location of error</th>
<th>Other publications affected</th>
<th>Instruction</th>
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<tbody>
<tr>
<td><strong>Long-term Interests in Associates and Joint Ventures</strong> (Amendments to IAS 28)</td>
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</table>
| **Page 4**
Instructions | — | Substitute 45G–45K for 45F–45J. | Paragraphs 14A and 45G–45K are added and paragraph 41 is deleted. Deleted text is struck through. |
| **Page 4**
Paragraph 45F | — | Change paragraph number to 45G. |
| | | In the second sentence, substitute 45H–45K for 45G–45J. | 45G *Long-term Interests...*except as specified in paragraphs 45H–45K. Earlier application… |

| **Page 4**
Paragraph 45G | — | Change paragraph number to 45H. |
| | | In the paragraph, substitute 45G for 45F. | 45H An entity that first applies the amendments in paragraph 45G… |

| **Page 4**
Paragraph 45H | — | Change paragraph number to 45I. |
| | | In the first sentence, substitute 45G for 45F. | 45I An entity that first applies the amendments in paragraph 45G… |

| **Page 5**
Paragraph 45I | — | Change paragraph number to 45J. |
| | | In the first sentence, substitute 45G for 45F. | 45J When first applying the amendments in paragraph 45G… |

| **Page 5**
Paragraph 45J | — | Change paragraph number to 45K. |
| | | In the paragraph, substitute 45I for 45H and substitute 45J for 45I. | 45K …prior periods applying paragraph 45I or paragraph 45J… |