

Editorial corrections

Date posted: December 2018

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

These corrections affect only mandatory and core non-mandatory text such as bases for conclusions, illustrative examples and implementation guidance. Corrections to other sections, including introductions, will not be publicly logged. Urgent corrections of technical errors are published *ad hoc*.

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

The editorial team

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Corrections to amendments

The following editorial corrections are amendments that should have been included in stand-alone Standards at the time of publication. Apart from affecting stand-alone Standards, these corrections may need to be made to the *Annotated Issued IFRS® Standards 2018* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2018* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2018* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2018* (Blue Book; 'BV-BB').

The 'original document and reference' column identifies the publication that contains the incorrect consequential amendment. Text to be inserted or substituted is set out in red, and explanatory information is contained within square brackets.

- **IFRS 16 Leases**
- ***Classification and Measurement of Share-based Payment Transactions***

| Original document and reference | Other publications affected | Instruction | Text after correction applied |
|--|--|--|---|
| IFRS 16 Leases | | | |
| Standard booklet page 73 Appendix D— Amendments to IAS 40 <i>Investment Property</i> , paragraph 7 | BV-ARB page A1601 BV-RB page A1419 | After ' <u>and IFRS 16</u> ' add: ' <u>Leases</u> ' | 7 ... <u>and IFRS 16 Leases applies to owner-occupied property held by a lessee as a right-of-use asset</u> ... |
| <i>Classification and Measurement of Share-based Payment Transactions</i> | | | |
| Standard booklet page 22 paragraph IG19B [This is an amendment to IFRS 2.] | BV-ARB page B77 BV-RB page B73 BV-ABB page B79 BV-BB page B73 | In the first sentence, after 'illustrates the application of the requirements in' substitute ' <u>paragraph</u> ' for 'paragraphs' | IG19B ...illustrates the application of the requirements in paragraph B44A of IFRS 2... |

Corrections to stand-alone Standards

The following editorial corrections have been made to the individual publications listed below. These corrections may also need to be made to the *Annotated Issued IFRS® Standards 2018* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2018* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2018* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2018* (Blue Book; 'BV-BB').

The 'original document and reference' column identifies the publication in which the error first occurred. Text to be inserted or substituted is set out in red, and explanatory information is contained within square brackets.

- **IFRS 9 *Financial Instruments***
- **IFRS 13 *Fair Value Measurement***
- **IFRS Practice Statement 2 *Making Materiality Judgments***

| Original document and reference | Other publications affected | Instruction | Text after correction applied |
|--|--|---|--|
| IFRS 9 <i>Financial Instruments</i> | | | |
| Standard Booklet page 220 Paragraph C44 [This amendment deletes paragraph 103A from IAS 39.] | BV-ARB page A1568 BV-RB page A1387 BV-ABB page A1490 BV-BB page A1309 | Replace the first sentence of the paragraph with the following: 'Paragraphs 103C, 103D, 103F, 103K, 104 and 108C are amended to read as follows, paragraphs 103A, 103B, 103H–103J, 103L–103P, 103S, 105–107A and 108E–108F are deleted and paragraph 103U is added: 103A [Deleted]'. [The remainder of paragraph C44 remains unchanged.] | C44 Paragraphs 103C, 103D, 103F, 103K, 104 and 108C are amended to read as follows, paragraphs 103A, 103B, 103H–103J, 103L–103P, 103S, 105–107A and 108E–108F are deleted and paragraph 103U is added: 103A [Deleted] ... |
| Basis for Conclusions booklet page 52 Paragraph BCZ4.100 | BV-ARB page C485 BV-RB page C478 BV-ABB page C573 BV-BB page C566 | Replace '4.3.8(d)' with: 'B4.3.8(d)' | BCZ4.100 ... Paragraph B4.3.8(d) states that an embedded foreign currency derivative is closely related to the host contract ... |

| IFRS 13 Fair Value Measurement | | | |
|---|--|---|---|
| Basis for Conclusions booklet page 11 paragraph BC26(a) | BV-ARB page C955 BV-RB page C937 BV-ABB page C1025 BV-BB page C1011 | Replace 'BC101–BC103' with: 'BC101–BCZ103' | BC26(a) ... cannot be less than the present value of the demand amount (see paragraphs BC101–BCZ103) and decided to retain the term <i>fair value</i> ... |
| IFRS Practice Statement 2 Making Materiality Judgments | | | |
| Booklet page 7 footnote 8 | BV-ARB page B875 BV-RB page B846 BV-ABB page B809 BV-BB page B788 | After 'IAS 8', add: 'Accounting Policies, Changes in Accounting Estimates and Errors' | ⁸ See paragraph 8 of IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> . |
| Booklet page 27 paragraph 73 | BV-ARB page B895 BV-RB page B866 BV-ABB page B830 BV-BB page B808 | After 'IAS 8', add: 'Accounting Policies, Changes in Accounting Estimates and Errors' | 73 ... The entity should refer to IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> for guidance on how to correct an error. |

Corrections to the *Annotated Issued IFRS® Standards 2018*, the *Issued IFRS® Standards 2018*, the *Annotated Required IFRS® Standards 2018* and the *Required IFRS® Standards 2018*

The following editorial corrections may apply to the *Annotated Issued IFRS® Standards 2018* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2018* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2018* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2018* (Blue Book; 'BV-BB') as a consequence of errors made when compiling these volumes. The original individual publications do not contain these errors and so are unaffected by these corrections.

The 'original document and reference' column identifies the publication in which the error first occurred. Text to be inserted or substituted is set out in red.

- **IFRS 1 *First-time Adoption of International Financial Reporting Standards***

| Original document and reference | Other publications affected | Instruction | Text after correction applied |
|---|-----------------------------|--|---|
| IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> | | | |
| BV-ABB page A76 paragraph B5 | — | Delete the annotation that reads: '[For qualifying criteria for hedge accounting refer IFRS 9 paragraphs 6.4.1, B6.4.1–B6.4.19 and IFRS 9 Basis for Conclusions paragraphs BC6.230–BC6.271]' | B5 ... than foreign currency risk). However, if an entity ... |