



IFRS®  
Foundation

# IFRS Accounting Standards— Annotated Issued 2023

This is the official edition of the authoritative pronouncements of the International Accounting Standards Board (IASB) as issued at 1 January 2023. This product is a printed, bound volume.



The IFRS Accounting Standards in this edition have been annotated with extensive cross-references, explanatory notes and IFRS Interpretations Committee agenda decisions to help users apply the Accounting Standards.

Available in a set of three volumes: Part A (Required Standards and the *Conceptual Framework for Financial Reporting*), Part B (Accompanying Guidance and IFRS Practice Statements) and Part C (Bases for Conclusions), sold together as one set.

Readers seeking the text of the Accounting Standards required for accounting periods beginning on 1 January 2023 (that is, all Standards with an effective date on or before 1 January 2023) should refer to *The IFRS Accounting Standards—Required 1 January 2023*, published in January 2023.

## New in this edition:

- one Accounting Standard newly required in IFRS 17 *Insurance Contracts*;
- amendments to eight Accounting Standards, issued in *Classification of Liabilities as Current or Non-current—Deferral of Effective Date*, *Definition of Accounting Estimates*, *Disclosure of Accounting Policies and Deferred Tax related to Assets and Liabilities arising from a Single Transaction*;
- amendments to seven Accounting Standards following the issuance of IFRS 17;
- *Lease Liability in a Sale and Leaseback*, which amended IFRS 16 *Leases*; and
- *Non-current Liabilities with Covenants*, which amended IAS 1 *Presentation of Financial Statements*.

This edition is ideal for readers who wish to work with the Accounting Standards that are currently in effect and those that will come into effect at a later date.

This edition contains the Accounting Standards issued by the IASB at 31 December 2022. These Accounting Standards include changes that are not yet required at 1 January 2023.

**Publication Date:** March 2023  
**ISBN:** 978-1-914113-81-9  
**Product Code:** 2173  
**Price:** £112 plus shipping

For more information, email us at: [customerservices@ifrs.org](mailto:customerservices@ifrs.org)  
or call our customer services team on: +44 (0)20 7332 2730

