

AASB Standard

AASB 2022-7
December 2022

Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards



Australian Government

**Australian Accounting
Standards Board**

Obtaining a copy of this Accounting Standard

This Standard is available on the AASB website: www.aasb.gov.au.

Australian Accounting Standards Board
PO Box 204
Collins Street West
Victoria 8007
AUSTRALIA

Phone: (03) 9617 7600
E-mail: standard@aaasb.gov.au
Website: www.aasb.gov.au

Other enquiries

Phone: (03) 9617 7600
E-mail: standard@aaasb.gov.au

COPYRIGHT

© Commonwealth of Australia 2022

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission. Requests and enquiries concerning reproduction and rights should be addressed to The Managing Director, Australian Accounting Standards Board, PO Box 204, Collins Street West, Victoria 8007.

ISSN 1036-4803

Contents

PREFACE

ACCOUNTING STANDARD
AASB 2022-7 EDITORIAL CORRECTIONS TO AUSTRALIAN ACCOUNTING STANDARDS AND REPEAL
OF SUPERSEDED AND REDUNDANT STANDARDS

	<i>from paragraph</i>
OBJECTIVE	1
APPLICATION	3
EDITORIAL CORRECTIONS	7
REPEAL OF SUPERSEDED AND REDUNDANT STANDARDS	14
COMMENCEMENT OF THE LEGISLATIVE INSTRUMENT	18
SCHEDULES	
1 Repeal of superseded Australian Accounting Standards	
2 Repeal of redundant amending Australian Accounting Standards	

Australian Accounting Standard AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards* is set out in paragraphs 1 – 18 (including Schedules 1 and 2). All the paragraphs have equal authority.

Preface

Standards amended by AASB 2022-7

This Standard makes amendments to the Australian Accounting Standards and AASB Practice Statement listed in paragraph 1 of the Standard.

Standards repealed by AASB 2022-7

This Standard formally repeals the superseded and redundant Australian Accounting Standards as set out in Schedules 1 and 2 to the Standard.

Main features of this Standard

Main requirements

Editorial corrections

This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 *Making Materiality Judgements*. The corrections include corrections made by the IASB to IFRS Standards since June 2021.

Repeals of Standards

This Standard repeals (via Schedule 1) Australian Accounting Standards that have been superseded by either subsequent principal versions of the Standard or by other Standards without being formally repealed at the time. The superseding Standards are also identified in this Standard, in Column 2 of Schedule 1, as they determine when each superseded Standard ceased to apply.

The Standard also repeals (via Schedule 2) Standards that made amendments to other Standards, being amending Standards that have passed their Parliamentary disallowance period and their legal commencement date but have not been formally repealed. Amending Standards are redundant once their amendments are made to the other Standards on the legal commencement date.

Despite the repeals, the repealed Standards continue to apply to the reporting periods to which they applied previously. Accordingly, the repeals have no effect on which Standards apply to the preparation and presentation of financial statements for reporting periods.

As a result of the repeals, the repealed Standards cease to be classified as in-force legislative instruments on the Federal Register of Legislation. However, the repealed Standards will continue to be available on the Federal Register of Legislation, but classified as legislative instruments that are no longer in force. There will be no change to the availability of the repealed Standards on the AASB's website.

Application date

The editorial corrections apply to annual reporting periods beginning on or after 1 January 2023. Earlier application of the corrections is permitted.

The repeals take effect upon the commencement of this Standard as a legislative instrument. An explicit application date in terms of reporting periods is not required for the repeals. Each repealed Standard has already been either superseded by another Standard or, in the case of amending Standards, made redundant by the passing of its Parliamentary disallowance period and its legal commencement date.

Accounting Standard AASB 2022-7

The Australian Accounting Standards Board makes Accounting Standard AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards* under section 334 of the *Corporations Act 2001*.

Dated 15 December 2022

Keith Kendall
Chair – AASB

Accounting Standard AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*

Objective

- 1 This Standard amends the following pronouncements to make editorial corrections:
 - (a) AASB 7 *Financial Instruments: Disclosures* (August 2015);
 - (b) AASB 116 *Property, Plant and Equipment* (August 2015);
 - (c) AASB 124 *Related Party Disclosures* (July 2015);
 - (d) AASB 128 *Investments in Associates and Joint Ventures* (August 2015);
 - (e) AASB 134 *Interim Financial Reporting* (August 2015);
 - (f) AASB 1054 *Australian Additional Disclosures* (May 2011); and
 - (g) AASB Practice Statement 2 *Making Materiality Judgements* (December 2017).
- 2 This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed.

Application

- 3 The editorial corrections set out in this Standard apply to entities and financial statements in accordance with the application of the other Standards set out in AASB 1057 *Application of Australian Accounting Standards*.
- 4 The editorial corrections in this Standard apply to annual periods beginning on or after 1 January 2023. The editorial corrections may be applied to annual periods beginning before 1 January 2023.
- 5 This Standard uses underlining, striking out and other typographical material to identify some of the editorial corrections to a pronouncement, in order to make the amendments more understandable. However, the amendments made by this Standard do not include that underlining, striking out or other typographical material. Amended paragraphs are shown with deleted text struck through and new text underlined. Ellipses (...) are used to help provide the context within which amendments are made and also to indicate text that is not amended.
- 6 The repeals of superseded Standards and redundant amending Standards set out in this Standard take effect upon the commencement of this Standard as a legislative instrument (see paragraph 18).

Editorial corrections

Amendments to AASB 7 *Financial Instruments: Disclosures*

- 7 In paragraph 36(a), the text “netting agreements that do not qualify for offset” is amended to read “netting agreements that do not qualify for offset”.

Amendments to AASB 116 *Property, Plant and Equipment*

8 Paragraph G1 in the accompanying implementation guidance is amended as follows:

G1 In accordance with paragraphs 7(b), 15 and Aus15.1 of AASB 116, only those heritage and cultural assets that can be reliably measured are recognised. It depends on the circumstances as to whether the reliable measurement recognition criterion can be satisfied in relation to a particular heritage or cultural asset. Heritage and cultural assets acquired ~~at no cost, or for a nominal cost, for consideration that is significantly less than fair value principally to enable the entity to further its objectives~~ are required to be initially recognised at fair value as at the date of acquisition. Depending on circumstances, it may not be possible to reliably measure the fair value as at the date of acquisition of a heritage or cultural asset.

Amendments to AASB 124 *Related Party Disclosures*

9 In paragraph 11(c)(iv), the text “does not control, jointly control or significant influence the reporting entity” is amended to read “does not control, jointly control or significantly influence the reporting entity”.

Amendments to AASB 128 *Investments in Associates and Joint Ventures*

10 Paragraph Aus17.2 is amended and paragraph AusCFAus17.2 is added as follows:

Aus17.2 Notwithstanding paragraphs 17 and Aus17.1, the ultimate Australian entity shall apply the equity method in accounting for interests in associates and joint ventures in accordance with this Standard when ~~either the entity or the group is a reporting entity, or both the entity and the group are reporting entities~~ the ultimate Australian entity is required by legislation to prepare financial statements that comply with either Australian Accounting Standards or accounting standards, except if the ultimate Australian parent is required, in accordance with paragraph 31 of AASB 10, to measure all of its subsidiaries at fair value through profit or loss.

AusCFAus17.2 Notwithstanding paragraphs 17, Aus17.1 and Aus17.2, in respect of AusCF entities, the ultimate Australian entity shall apply the equity method in accounting for interests in associates and joint ventures in accordance with this Standard when either the entity or the group is a reporting entity, or both the entity and the group are reporting entities, except if the ultimate Australian parent is required, in accordance with paragraph 31 of AASB 10, to measure all of its subsidiaries at fair value through profit or loss.

Amendments to AASB 134 *Interim Financial Reporting*

11 Paragraph 5 is amended as follows:

5 AASB 101 defines a complete set of financial statements as including the following components:

- (a) ...
- (e) notes, comprising material accounting policy information and other explanatory information;
- (ea) ...

Amendments to AASB 1054 *Australian Additional Disclosures*

12 The table in paragraph IG2 in the accompanying implementation guidance for not-for-profit private sector entities is amended as follows:

#	Entity	In scope/out of scope
1	For-profit private and for-profit public sector entities preparing special purpose financial statements	Not in scope
2	Not-for-profit private sector entities	
	<i>Charities registered with the Australian Charities and Not-for-profits Commission (ACNC)</i>	

	- that have annual revenue of \$250,000 or more (ie medium and large charities) , preparing special purpose financial statements and required to comply with the ACNC reporting requirements for such financial statements	In scope, must comply with AASB 1054
	- that have annual revenue of less than \$250,000 (ie small charities)	Not in scope
	- that have annual revenue of \$250,000 or more, <u>medium and large charities</u> preparing special purpose financial statements and not required to comply with the ACNC reporting requirements for such financial statements	Not in scope
	...	

Amendments to AASB Practice Statement 2 *Making Materiality Judgements*

13 The diagram of the four-step materiality process in paragraph 34 is numbered as Diagram 1.

Repeal of superseded and redundant Standards

14 Each superseded Standard that is specified in Column 1 of the table in Schedule 1 is repealed.

15 Despite the repeal, each Standard in Column 1 of Schedule 1 continues to apply in relation to any period ending before the period in relation to which the corresponding Standard in Column 2 started to apply under section 334 of the Corporations Act, as if the repeal had not occurred.

16 Each redundant amending Standard that is specified in the table in Schedule 2 is repealed.

17 The repeal of a Standard by paragraph 16 does not affect:

- (a) any amendment or repeal (however described) made by the Standard; or
- (b) the continuing operation of any provision of the Standard made or expressed to be made for an application, saving or transitional purpose (or that makes provision consequential on or related to such a provision).

Commencement of the legislative instrument

18 For legal purposes, this legislative instrument commences on 31 December 2022.

Schedule 1

Repeal of superseded Australian Accounting Standards

Column 1	Note	Column 2	Note
Superseded Standard	FRL identifier	Superseding Standard	FRL identifier
AASB 1 <i>First-time Adoption of Australian Equivalents to International Financial Reporting Standards</i> (July 2004)	F2005B00898	AASB 1 <i>First-time Adoption of Australian Accounting Standards</i> (May 2009)	F2009L02508
AASB 3 <i>Business Combinations</i> (July 2004)	F2005B01399	AASB 3 <i>Business Combinations</i> (March 2008)	F2008L02249
AASB 9 <i>Financial Instruments</i> (December 2009)	F2009L04689	AASB 9 <i>Financial Instruments</i> (December 2010)	F2011L00347
AASB 9 <i>Financial Instruments</i> (December 2010)	F2011L00347	AASB 9 <i>Financial Instruments</i> (December 2014)	F2015L00145
AASB 101 <i>Presentation of Financial Statements</i> (July 2004)	F2005B01183	AASB 101 <i>Presentation of Financial Statements</i> (October 2006)	F2006L03644
AASB 101 <i>Presentation of Financial Statements</i> (October 2006)	F2006L03644	AASB 101 <i>Presentation of Financial Statements</i> (September 2007)	F2007L04126
AASB 111 <i>Construction Contracts</i> (July 2004)	F2005B01566	AASB 15 <i>Revenue from Contracts with Customers</i> (December 2014)	F2015L00115
AASB 114 <i>Segment Reporting</i> (July 2004)	F2005B01193	AASB 8 <i>Operating Segments</i> (February 2007)	F2007L00562
AASB 118 <i>Revenue</i> (July 2004)	F2005B01542	AASB 15 <i>Revenue from Contracts with Customers</i> (December 2014)	F2015L00115
AASB 119 <i>Employee Benefits</i> (July 2004)	F2005B01420	AASB 119 <i>Employee Benefits</i> (December 2004)	F2005B01880
AASB 119 <i>Employee Benefits</i> (December 2004)	F2005B01880	AASB 119 <i>Employee Benefits</i> (September 2011)	F2011L02039
AASB 123 <i>Borrowing Costs</i> (July 2004)	F2005B01514	AASB 123 <i>Borrowing Costs</i> (June 2007)	F2007L01794
AASB 124 <i>Related Party Disclosures</i> (July 2004)	F2005B01195	AASB 124 <i>Related Party Disclosures</i> (December 2005)	F2005L04237
AASB 124 <i>Related Party Disclosures</i> (December 2005)	F2005L04237	AASB 124 <i>Related Party Disclosures</i> (December 2009)	F2009L04670
AASB 127 <i>Consolidated and Separate Financial Statements</i> (July 2004)	F2005B01555	AASB 127 <i>Consolidated and Separate Financial Statements</i> (March 2008)	F2008L02247
AASB 127 <i>Consolidated and Separate Financial Statements</i> (March 2008)	F2008L02247	AASB 10 <i>Consolidated Financial Statements</i> (August 2011) and AASB 127 <i>Separate Financial Statements</i> (August 2011)	F2011L01941 and F2011L01990
AASB 128 <i>Investments in Associates</i> (July 2004)	F2005B01554	AASB 128 <i>Investments in Associates and Joint Ventures</i> (August 2011)	F2011L01939
AASB 130 <i>Disclosure in the Financial Statements of Banks and Similar Financial Institutions</i> (July 2004)	F2005B01512	AASB 7 <i>Financial Instruments: Disclosures</i> (August 2005)	F2005L02855

Column 1	Note	Column 2	Note
Superseded Standard	FRL identifier	Superseding Standard	FRL identifier
AASB 131 <i>Interests in Joint Ventures</i> (July 2004)	F2005B01189	AASB 11 <i>Joint Arrangements</i> (August 2011)	F2011L02086
AASB 1004 <i>Contributions</i> (July 2004)	F2005B01556	AASB 1004 <i>Contributions</i> (December 2007)	F2008L00230
AASB 1031 <i>Materiality</i> (July 2004)	F2005B01419	AASB 1031 <i>Materiality</i> (December 2013)	F2014L00126
AASB 1031 <i>Materiality</i> (December 2013)	F2014L00126	AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> (July 2004), as amended by AASB 2015-3 <i>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</i> (January 2015)	F2005B01544 and F2015L00134
AASB 1039 <i>Concise Financial Reports</i> (June 2002)	F2005B01323	AASB 1039 <i>Concise Financial Reports</i> (April 2005)	F2005L00955
AASB 1039 <i>Concise Financial Reports</i> (April 2005)	F2005L00955	AASB 1039 <i>Concise Financial Reports</i> (August 2008)	F2008L03580
AASB 1046 <i>Director and Executive Disclosures by Disclosing Entities</i> (January 2004)	F2005B01348	AASB 124 <i>Related Party Disclosures</i> (December 2005)	F2005L04237
AASB 1048 <i>Interpretation and Application of Standards</i> (December 2004)	F2005B01074	AASB 1048 <i>Interpretation and Application of Standards</i> (March 2005)	F2005L00740
AASB 1048 <i>Interpretation and Application of Standards</i> (March 2005)	F2005L00740	AASB 1048 <i>Interpretation and Application of Standards</i> (June 2005)	F2005L01907
AASB 1048 <i>Interpretation and Application of Standards</i> (June 2005)	F2005L01907	AASB 1048 <i>Interpretation and Application of Standards</i> (September 2005)	F2005L02863
AASB 1048 <i>Interpretation and Application of Standards</i> (September 2005)	F2005L02863	AASB 1048 <i>Interpretation and Application of Standards</i> (December 2005)	F2005L04099
AASB 1048 <i>Interpretation and Application of Standards</i> (December 2005)	F2005L04099	AASB 1048 <i>Interpretation and Application of Standards</i> (April 2006)	F2006L01178
AASB 1048 <i>Interpretation and Application of Standards</i> (April 2006)	F2006L01178	AASB 1048 <i>Interpretation and Application of Standards</i> (December 2006)	F2006L05744
AASB 1048 <i>Interpretation and Application of Standards</i> (December 2006)	F2006L05744	AASB 1048 <i>Interpretation and Application of Standards</i> (March 2007)	F2007L00871
AASB 1048 <i>Interpretation and Application of Standards</i> (March 2007)	F2007L00871	AASB 1048 <i>Interpretation and Application of Standards</i> (September 2007)	F2007L03763
AASB 1048 <i>Interpretation and Application of Standards</i> (September 2007)	F2007L03763	AASB 1048 <i>Interpretation and Application of Standards</i> (September 2008)	F2008L04547

Column 1	Note	Column 2	Note
Superseded Standard	FRL identifier	Superseding Standard	FRL identifier
AASB 1048 <i>Interpretation and Application of Standards</i> (September 2008)	F2008L04547	AASB 1048 <i>Interpretation and Application of Standards</i> (March 2009)	F2009L01113
AASB 1048 <i>Interpretation and Application of Standards</i> (March 2009)	F2009L01113	AASB 1048 <i>Interpretation of Standards</i> (June 2010)	F2010L01923
AASB 1048 <i>Interpretation of Standards</i> (June 2010)	F2010L01923	AASB 1048 <i>Interpretation of Standards</i> (June 2012)	F2012L01585
AASB 1048 <i>Interpretation of Standards</i> (June 2012)	F2012L01585	AASB 1048 <i>Interpretation of Standards</i> (December 2013)	F2014L00238

Schedule 2

Repeal of redundant amending Australian Accounting Standards

Redundant Standard	FRL identifier
AASB 2014-1 <i>Amendments to Australian Accounting Standards</i> (June 2014)	F2014L00811
AASB 2014-2 <i>Amendments to AASB 1053 – Transition to and between Tiers, and related Tier 2 Disclosure Requirements</i> (June 2014)	F2014L00937
AASB 2014-3 <i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations</i> (August 2014)	F2014L01173
AASB 2014-4 <i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation</i> (August 2014)	F2014L01174
AASB 2014-5 <i>Amendments to Australian Accounting Standards arising from AASB 15</i> (December 2014)	F2015L00107
AASB 2014-6 <i>Amendments to Australian Accounting Standards – Agriculture: Bearer Plants</i> (December 2014)	F2015L00106
AASB 2014-7 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i> (December 2014)	F2015L00135
AASB 2014-8 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010)</i> (December 2014)	F2015L00136
AASB 2014-9 <i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements</i> (December 2014)	F2015L00137
AASB 2014-10 <i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> (December 2014)	F2015L00138
AASB 2015-1 <i>Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle</i> (January 2015)	F2015L00139
AASB 2015-2 <i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101</i> (January 2015)	F2015L00141
AASB 2015-3 <i>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</i> (January 2015)	F2015L00134
AASB 2015-4 <i>Amendments to Australian Accounting Standards – Financial Reporting Requirements for Australian Groups with a Foreign Parent</i> (January 2015)	F2015L00140
AASB 2015-5 <i>Amendments to Australian Accounting Standards – Investment Entities: Applying the Consolidation Exception</i> (January 2015)	F2015L00143
AASB 2015-6 <i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</i> (March 2015)	F2015L00539
AASB 2015-7 <i>Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities</i> (July 2015)	F2015L01167
AASB 2015-8 <i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i> (October 2015)	F2015L01840
AASB 2015-9 <i>Amendments to Australian Accounting Standards – Scope and Application Paragraphs</i> (November 2015)	F2015L01832
AASB 2015-10 <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128</i> (December 2015)	F2016L00035
AASB 2016-1 <i>Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses</i> (February 2016)	F2016L00231

Redundant Standard	FRL identifier
AASB 2016-2 <i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i> (March 2016)	F2016L00395
AASB 2016-3 <i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i> (May 2016)	F2016L00825
AASB 2016-4 <i>Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i> (June 2016)	F2016L01173
AASB 2016-5 <i>Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions</i> (July 2016)	F2016L01237
AASB 2016-6 <i>Amendments to Australian Accounting Standards – Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts</i> (October 2016)	F2016L01637
AASB 2016-7 <i>Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities</i> (December 2016)	F2017L00043
AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i> (December 2016)	F2017L00044
AASB 2017-1 <i>Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014–2016 Cycle and Other Amendments</i> (February 2017)	F2017L00193
AASB 2017-2 <i>Amendments to Australian Accounting Standards – Further Annual Improvements 2014–2016 Cycle</i> (February 2017)	F2017L00194
AASB 2017-3 <i>Amendments to Australian Accounting Standards – Clarifications to AASB 4</i> (July 2017)	F2017L01181
AASB 2017-4 <i>Amendments to Australian Accounting Standards – Uncertainty over Income Tax Treatments</i> (July 2017)	F2017L01187
AASB 2017-5 <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i> (December 2017)	F2018L00067
AASB 2017-6 <i>Amendments to Australian Accounting Standards – Prepayment Features with Negative Compensation</i> (December 2017)	F2018L00063
AASB 2017-7 <i>Amendments to Australian Accounting Standards – Long-term Interests in Associates and Joint Ventures</i> (December 2017)	F2018L00065
AASB 2018-1 <i>Amendments to Australian Accounting Standards – Annual Improvements 2015–2017 Cycle</i> (February 2018)	F2018L00157
AASB 2018-2 <i>Amendments to Australian Accounting Standards – Plan Amendment, Curtailment or Settlement</i> (March 2018)	F2018L00460
AASB 2018-3 <i>Amendments to Australian Accounting Standards – Reduced Disclosure Requirements</i> (August 2018)	F2018L01152
AASB 2018-4 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public Sector Licensors</i> (September 2018)	F2018L01392
AASB 2018-5 <i>Amendments to Australian Accounting Standards – Deferral of AASB 1059</i> (October 2018)	F2018L01620
AASB 2018-6 <i>Amendments to Australian Accounting Standards – Definition of a Business</i> (December 2018)	F2019L00020
AASB 2018-7 <i>Amendments to Australian Accounting Standards – Definition of Material</i> (December 2018)	F2019L00021
AASB 2018-8 <i>Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities</i> (December 2018)	F2019L00023
AASB 2019-1 <i>Amendments to Australian Accounting Standards – References to the Conceptual Framework</i> (May 2019)	F2019L00966

Redundant Standard	FRL identifier
AASB 2019-2 <i>Amendments to Australian Accounting Standards – Implementation of AASB 1059</i> (September 2019)	F2019L01441
AASB 2019-3 <i>Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform</i> (October 2019)	F2019L01442
AASB 2019-4 <i>Amendments to Australian Accounting Standards – Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements</i> (November 2019)	F2019L01584
AASB 2019-5 <i>Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia</i> (November 2019)	F2019L01585
AASB 2019-6 <i>Amendments to Australian Accounting Standards -- Research Grants and Not-for-Profit Entities</i> (December 2019)	F2020L00055
AASB 2019-8 <i>Amendments to Australian Accounting Standards -- Class of Right-of-Use Assets arising under Concessionary Leases</i> (December 2019)	F2020L00062
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> (March 2020)	F2020L00283
AASB 2020-2 <i>Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities</i> (March 2020)	F2020L00271
AASB 2020-3 <i>Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments</i> (June 2020)	F2020L00876
AASB 2020-4 <i>Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions</i> (June 2020)	F2020L00877
AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i> (July 2020)	F2020L01007
AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> (August 2020)	F2020L01049
AASB 2020-7 <i>Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures</i> (August 2020)	F2020L01050
AASB 2020-8 <i>Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2</i> (September 2020)	F2020L01241
AASB 2020-9 <i>Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments</i> (December 2020)	F2020L01646
AASB 2021-1 <i>Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities</i> (March 2021)	F2021L00469
AASB 2021-3 <i>Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021</i> (April 2021)	F2021L00545
AASB 2021-4 <i>Amendments to Australian Accounting Standards – Modified Retrospective Transition Approach for Service Concession Grantors</i> (June 2021)	F2021L00953