

**Draft AASB Amending Standard 2010-X on Corrections**

**IASB Correction Lists**

Date	List	Relevant to AASB 2010-X
15-7-09	IASB editorial corrections – Bound Volume 2009, etc.	Yes**
28-9-09	IASB editorial corrections – BV 2009, etc.	Yes
24-12-09	IASB editorial corrections – BV 2009, etc.	Yes
4-3-10	IASB editorial corrections – BV 2009, etc.	Yes
23-3-10	IASB editorial corrections – IFRIC 19 and BV 2010	Yes
24-5-10*	IASB editorial corrections – BV 2010, etc.	Yes
25-8-10	IASB editorial corrections – Improvements, BV 2010, etc.	Yes

\* as amended 23 June and 8 July 2010

\*\* that is, some corrections in the list are included in the draft AASB 2010-X

Many individual corrections in the IASB lists are not relevant to any Australian pronouncements – i.e. the corrections are not required – due to either of the following reasons:

- (a) the corrections were identified prior to the Australian pronouncement being finalised and were reflected in the pronouncement; or
- (b) the corrections relate only to IASB documents or parts thereof that are not included in Australian pronouncements, such as the following:
  - (i) title pages and other preliminary text in the Bound Volume;
  - (ii) Introduction and general rubric paragraphs in pronouncements;
  - (iii) Bases for Conclusions and dissenting opinions – except in respect of Interpretations corresponding to SIC Interpretations, where BCs are part of the body of the Interpretation;
  - (iv) guidance not presented with an Australian pronouncement;
  - (v) *IFRS for SMEs*; and
  - (vi) Glossary.

---