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## Communiqué NZASB 2011-4: 25 August 2011

### Accounting Standards Issued

This communiqué is to advise that the New Zealand Accounting Standards Board has issued:

- Amended NZ IAS 19 *Employee Benefits*; and
- *Presentation of Items of Other Comprehensive Income* - Amendment to NZ IAS 1 *Presentation of Financial Statements*.

The amended NZ IAS 19 applies to all for-profit reporting entities and groups, other than where expressly exempted by its terms, the terms of any other approved accounting standard or by law; and applies to annual periods beginning on or after 1 January 2013.

The amendment to NZ IAS 1 applies to all for-profit reporting entities and groups, other than where expressly exempted by its terms, the terms of any other approved accounting standard or by law; and applies to annual periods beginning on or after 1 July 2012.

The issued standards were gazetted today and are available on the [XRB website](#).

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