

ERRATUM

Accounting Standard AASB 132 *Financial Instruments: Disclosure and Presentation*

The Australian Accounting Standards Board (AASB) made AASB 132 on 15 July 2004. Subsequently, several editorial corrections have been identified. The corrections in this Erratum will be included in compiled versions of AASB 132 and when the Standard is re-made by the AASB.

Paragraph affected	How affected
4(f)(i)	Change the text to read “contracts within the scope of paragraphs 8-10 of this Standard, to which this Standard applies; or”
94(h)(i)	Delete the word “a” from the text “... attributable to changes in a credit risk determined ...”