

ERRATUM

Accounting Standard AASB 139 Financial Instruments: Recognition and Measurement

The Australian Accounting Standards Board (AASB) made AASB 139 on 15 July 2004. Subsequently, a number of editorial corrections have been identified. The corrections in this Erratum will be included in compiled versions of AASB 139 and when the Standard is re-made by the AASB.

Paragraph affected	How affected
2(b)(i)	Change cross reference to paragraphs "AG84-93" to "AG84-AG93".
8	Change cross reference to "paragraph 14 of AASB 132" to "paragraph 11 of AASB 132".
88(d)	Insert closing bracket before the full stop.
AG23(b)	Move closing bracket to follow the full stop.
AG51(k)	Join the last two sentences by deleting the full stop after "control" to read "... transferred control (see paragraphs AG44 and (g), (h) and (i) above)."
AG64	Change end of first sentence to read "... see also paragraph AG76)." Change end of second sentence to read "... (see paragraphs AG74-AG79)." In third sentence, change "an originated long-term loan or receivable" to "a long-term loan or receivable".
AG77	In second sentence, insert closing bracket after "(such as a loan".