

**International Financial Reporting Standard**

# **Financial Instruments**

**November 2013**

**TABLES OF CONCORDANCE – AMENDMENTS**

**[IFRS 9 (Nov 2009) & IFRS 9 (Oct 2010)]**

**[Related to AASB 2013-9]**

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## Tables of Concordance

This table shows how the contents of IAS 39 and IFRS 9 correspond. In transferring the material from IAS 39 to IFRS 9 some minor editorial changes have been necessary.

Paragraph in IAS 39 (as amended by IFRS 9 in 2009)	Paragraphs in IFRS 9 (October 2010)
1—deleted	
2–8—not moved	
9—the following definitions are moved to IFRS 9: <ul style="list-style-type: none"> <li>• derecognition</li> <li>• derivative</li> <li>• fair value</li> <li>• financial guarantee contract</li> <li>• financial liability at fair value through profit or loss</li> <li>• held for trading</li> <li>• regular way purchase or sale</li> </ul>	The definitions noted were added to Appendix A
10	4.3.1
11–13	4.3.3–4.3.7
14	3.1.1
15–37	3.2.1–3.2.23
38	3.1.2
39–42	3.3.1–3.3.4
43, 44	5.1.1, 5.1.2
47	4.2.1
48–49	5.4.1–5.4.3
50, 50A	4.4.2, 4.4.3
53 and 54—deleted	
55	5.7.1
56	5.7.2, 5.7.3
57	5.7.4
58–65—not moved	
71–102—not moved	

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Paragraph in IAS 39 (as amended by IFRS 9 in 2009)	Paragraphs in IFRS 9 (October 2010)
103–103G—not moved	
103H–103J—deleted	
103M	7.2.9
105–107A—deleted	
108–108C—not moved	
109–110—not moved	
AG1–AG4A—not moved	
AG4B–AG4K	B4.1.27–B4.1.36
AG5–AG8—not moved	
AG9–AG12A	BA.1–BA.5
AG13—not moved	
AG14, AG15	BA.6–BA.8
AG27–AG33B	B4.3.1–B4.3.10
AG34, AG35	B3.1.1, B3.1.2
AG36–AG52	B3.2.1–B3.2.17
AG53–AG56	B3.1.3–B3.1.6
AG57–AG63	B3.3.1–B3.3.7
AG64	B5.1.1
AG69–AG79	B5.4.1–B5.4.12
AG80, AG81—deleted	
AG82	B5.4.13
AG83	B5.7.2, B5.7.4
AG84–AG93—not moved	
AG94–AG95—not moved	
AG96—deleted	
AG97–AG133—not moved	

This table shows how the contents of IFRS 9 (issued in November 2009) and IFRS 9 (issued in October 2010) correspond.

Paragraph in IFRS 9 (November 2009)	Paragraphs in IFRS 9 (October 2010)
1.1	1.1
2.1	2.1
3.1.1	3.1.1
3.1.2	Replaced by amended 3.1.2
4.1	4.1.1
4.2	4.1.2
4.3	4.1.3
4.4	4.1.4
4.5	4.1.5
4.6	4.3.1
4.7	4.3.2
4.8	Replaced by 4.3.3–4.3.7
4.9	4.4.1
5.1.1	5.1.1
5.2.1	5.2.1
5.2.2	5.2.2
5.2.3	5.2.3
5.3.1	5.6.1
5.3.2	5.6.2
5.3.3	5.6.3
5.4.1	Replaced by 5.7.1
5.4.2	5.7.2
5.4.3	Replaced by 5.7.3
5.4.4	5.7.5
5.4.5	5.7.6
8.1.1	Replaced by 7.1.1
8.2.1	7.2.1
8.2.2	7.2.2
8.2.3	7.2.3

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Paragraph in IFRS 9 (November 2009)	Paragraphs in IFRS 9 (October 2010)
8.2.4	7.2.4
8.2.5	7.2.5
8.2.6	7.2.6
8.2.7	7.2.7
8.2.8	7.2.8
8.2.9	Replaced by 7.2.9
8.2.10	7.2.10
8.2.11	7.2.11
8.2.12	7.2.14
8.2.13	7.2.15
B4.1	B4.1.1
B4.2	B4.1.2
B4.3	B4.1.3
B4.4	B4.1.4
B4.5	B4.1.5
B4.6	B4.1.6
B4.7	B4.1.7
B4.8	B4.1.8
B4.9	B4.1.9
B4.10	B4.1.10
B4.11	B4.1.11
B4.12	B4.1.12
B4.13	B4.1.13
B4.14	B4.1.14
B4.15	B4.1.15
B4.16	B4.1.16
B4.17	B4.1.17
B4.18	B4.1.18
B4.19	B4.1.19
B4.20	B4.1.20

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Paragraph in IFRS 9 (November 2009)	Paragraphs in IFRS 9 (October 2010)
B4.21	B4.1.21
B4.22	B4.1.22
B4.23	B4.1.23
B4.24	B4.1.24
B4.25	B4.1.25
B4.26	B4.1.26
B5.1	B5.1.1
B5.2	B5.1.2
B5.3	B5.2.1
B5.4	B5.2.2
B5.5	B5.4.14
B5.6	B5.4.15
B5.7	B5.4.16
B5.8	B5.4.17
B5.9	B4.4.1
B5.10	B4.4.2
B5.11	B4.4.3
B5.12	B5.7.1
B5.13	B5.7.2
B5.14	B5.7.3
B5.15	B5.7.4
B8.1	B7.2.1