

International Accounting Standard IAS 19

Employee Benefits

January 2022

AMENDMENTS TO GUIDANCE ON OTHER IFRSS

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Amendments to guidance on other IFRSs

These amendments to guidance on IFRSs are necessary in order to ensure consistency with the amendments to IAS 19. In the amended paragraphs, new text is underlined and deleted text is struck through.

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The amendments contained in this appendix when IAS 19, as amended in 2011, was issued have been incorporated into the guidance on implementing IFRS 1 and IAS 1 and the illustrative examples accompanying IAS 34 and IFRIC 14, as published at 16 June 2011.