

**International Accounting Standard IAS 23**

# Borrowing Costs

**January 2022**

**AMENDMENTS TO GUIDANCE ON OTHER PRONOUNCEMENTS**

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## **Amendments to guidance on other pronouncements**

*The following amendments to guidance on other pronouncements are necessary in order to ensure consistency with the revised IAS 23. In the amended paragraphs, new text is underlined and deleted text is struck through.*

\* \* \* \* \*

*The amendments contained in this appendix when IAS 23 was issued in 2007 have been applied in the guidance on implementing IFRS 1 and IAS 8 and the illustrative examples accompanying IFRIC 12.*