

International Accounting Standard 23

Borrowing Costs

January 2022

TABLE OF CONCORDANCE

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Table of Concordance

This table shows how the contents of the superseded version of IAS 23 and the revised version of IAS 23 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 23 paragraph	Revised IAS 23 paragraph
Objective	1
1	2
2	None
3	3
4	5
5	6
6	7
7	None
8	None
9	None
10	8
11	None
12	9
13	10
14	11
15	12
16	13
17	14
18	15
19	16
20	17
21	18
22	19
23	20
24	21
25	22
26	23
27	24
28	25
29	26

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...continued

Superseded IAS 23 paragraph	Revised IAS 23 paragraph
30	None
31	None
None	4
None	27, 28
None	29
None	30