

International Accounting Standard IAS 24

Related Party Disclosures

January 2012

*(incorporating amendments from IFRSs issued up to 31 December 2011,
including those with an effective date after 1 January 2012)*

TABLE OF CONCORDANCE

International Financial Reporting Standards together with their accompanying documents are issued by the IFRS Foundation.

COPYRIGHT

Copyright © 2012 IFRS Foundation.

Reproduction of this extract within Australia in unaltered form (retaining this notice) is permitted for non-commercial use subject to the inclusion of an acknowledgment of the IFRS Foundation's copyright.

All other rights reserved. Requests and enquiries concerning reproduction and rights for commercial purposes within Australia or for any purpose outside Australia should be addressed to the IFRS Foundation at www.ifrs.org.

Table of Concordance

This table shows how the contents of the superseded version of IAS 24 and the revised version of IAS 24 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 24 paragraph	Revised IAS 24 paragraph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