

Errata

On page 28 of *Definition of Material* (Amendments to IAS 1 and IAS 8), a paragraph added to IAS 34 *Interim Financial Reporting* was incorrectly numbered. The instruction on that page should be changed to refer to paragraph 59 and the new paragraph should be numbered 59, as in the text below, rather than 58.

Amendments to IAS 34 *Interim Financial Reporting*

Paragraph 24 is amended and paragraph 59 is added. New text is underlined and deleted text is struck through.

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Effective date

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59 *Definition of Material* (Amendments to IAS 1 and IAS 8), issued in October 2018, amended paragraph 24. An entity shall apply those amendments prospectively for annual periods beginning on or after 1 January 2020. Earlier application is permitted. If an entity applies those amendments for an earlier period, it shall disclose that fact. An entity shall apply those amendments when it applies the amendments to the definition of material in paragraph 7 of IAS 1 and paragraphs 5 and 6 of IAS 8.