

Editorial corrections

Date posted: September 2020

Editorial corrections revise minor inaccuracies, including misspellings and numbering or grammatical mistakes.

These corrections affect only mandatory and core non-mandatory text such as bases for conclusions, illustrative examples and implementation guidance. Corrections to other sections, including introductions, will not be publicly logged. Urgent corrections of technical errors are published ad hoc.

If you need information about a change that is not publicly logged or if you find an error we should correct, please contact editorial@ifrs.org.

The editorial team

Contents

Corrections to amendments	3
Corrections to the <i>Annotated Issued IFRS® Standards 2020</i> , the <i>Issued IFRS® Standards 2020</i> , the <i>Annotated Required IFRS® Standards 2020</i> and the <i>Required IFRS® Standards 2020</i>	4

Corrections to amendments

The following editorial corrections revise amendments to other Standards set out in stand-alone Standards and amendments. They reflect these amendments as they should have appeared at their initial publication. These corrections may also apply to the *Annotated Issued IFRS® Standards 2020* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2020* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2020* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2020* (Blue Book; 'BV-BB').

The 'original document and reference' column identifies the publication in which the error first occurred. Text to be inserted, deleted or substituted is set out in red, and explanations are contained within square brackets.

- **IFRS 17 Insurance Contracts**

Original document and reference	Other publications affected	Instruction	Text after correction applied
IFRS 17 Insurance Contracts			
Pages 87 and 89 of the Standard booklet. (A consequential amendment by Appendix D to IFRS 17 adding a heading—'Insurance contracts'—above paragraph 31A of IFRS 3.)	Later reproductions in the bound volumes: ARB, p. A224 RB, p. A197 [ABB and BB—n/a]	The heading ('Insurance contracts') is wrongly formatted as an L3 heading. Reformat it as an L5 heading.	[The text is unchanged.]
Page 112 of the Standard booklet. (A consequential amendment by Appendix D to IFRS 17 amending paragraph 32B of IAS 40.)	Later reproductions in the bound volumes: ARB, p. A1842 RB, p. A1533 [ABB and BB—n/a]	Substitute ... issues notional units, with some units held by investors in linked contracts and others held by the entity. ... for ... issues notional units, with some units held by investors in linked contracts and others held by the entity ...	[The struckthrough text now includes an erroneously omitted full stop.]

Corrections to the *Annotated Issued IFRS® Standards 2020*, the *Issued IFRS® Standards 2020*, the *Annotated Required IFRS® Standards 2020* and the *Required IFRS® Standards 2020*

The following editorial corrections may apply to the *Annotated Issued IFRS® Standards 2020* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2020* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2020* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2020* (Blue Book; 'BV-BB') as a consequence of errors that were made when compiling these volumes. The original individual publications do not contain these errors and so are unaffected by these corrections.

The 'original document and reference' column identifies the publication in which the error first occurred. Text to be inserted, deleted or substituted is set out in red, and any explanatory information is contained within square brackets.

- **IFRS 7 Financial Instruments: Disclosures**
- **IFRS 9 Financial Instruments**
- **Glossary**

Original document and reference	Other publications affected	Instruction	Text after correction applied
IFRS 7 Financial Instruments: Disclosures			
ARB, p. A357	RB, p. A311 ABB, p. A411 BB, p. A357	Renumber paragraphs 44DE and 44DF as paragraphs 44EE and 44FF to match the style of the preceding paragraphs.	44EE <i>Interest Rate Benchmark Reform</i> , which amended IFRS 9, IAS 39 and IFRS 7, issued in September 2019, added paragraphs 24H and 44DF. An entity shall apply these amendments when it applies the amendments to IFRS 9 or IAS 39. 44FF In the reporting period in which an entity first applies <i>Interest Rate Benchmark Reform</i> , issued in September 2019, an entity is not required to present the quantitative information required by paragraph 28(f) of IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> .
IFRS 9 Financial Instruments			
ARB, p. A508	ABB, p. A562	Substitute 'paragraph 3.2.3' for 'paragraph 3.2.6' in the annotation to paragraph B3.2.16(r) of IFRS 9.	[Refer: paragraph 3.2.3]
ARB, p. C680	ABB, p. C774	Substitute 'credit' for 'credid' in the annotation above paragraph BC5.135 of IFRS 9.	For the background of developing the expected credit losses model refer: paragraphs BC5.82–BC5.117
ARB, p. A421	ABB, p. A473	Substitute 'IAS' [capital 'I'] for 'ias' [lowercase 'i'] in footnote E9 (paragraph	... IAS ... [in the five instances mentioned]

		3.2.4) (two instances); and also in footnote E10 (paragraph 3.2.5) (three instances).	
Glossary			
ARB, p. A2066	RB, p. A1746 ABB, p. A2014 BB, p. A1698	In the definition of 'foreign operation', substitute 'activities' for 'ies'.	... the activities of which ...