

Appendix C

Amendments to other Standards

This appendix describes the amendments to other Standards that the IASB made when it finalised IFRS 9 (2014). An entity shall apply the amendments for annual periods beginning on or after 1 January 2018. If an entity applies IFRS 9 for an earlier period, these amendments shall be applied for that earlier period.

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The amendments contained in this appendix when this Standard was issued in 2014 have been incorporated into the text of the relevant Standards included in this volume.