

IAS 39

**Approval by the Board of *Fair Value Hedge Accounting for a Portfolio Hedge of Interest Rate Risk* (Amendments to IAS 39) issued in March 2004**

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*Fair Value Hedge Accounting for a Portfolio Hedge of Interest Rate Risk* (Amendments to IAS 39) was approved for issue by thirteen of the fourteen members of the International Accounting Standards Board. Mr Smith dissented. His dissenting opinion is set out after the Basis for Conclusions.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Hans-Georg Bruns

Anthony T Cope

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

Patricia L O'Malley

Harry K Schmid

John T Smith

Geoffrey Whittington

Tatsumi Yamada

**Approval by the Board of *Transition and Initial Recognition of Financial Assets and Financial Liabilities* (Amendments to IAS 39) issued in December 2004**

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*Transition and Initial Recognition of Financial Assets and Financial Liabilities* (Amendments to IAS 39) was approved for issue by the fourteen members of the International Accounting Standards Board.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Hans-Georg Bruns

Anthony T Cope

Jan Engström

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

Patricia L O'Malley

John T Smith

Geoffrey Whittington

Tatsumi Yamada

IAS 39

**Approval by the Board of *Cash Flow Hedge Accounting of Forecast Intragroup Transactions* (Amendments to IAS 39) issued in April 2005**

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*Cash Flow Hedge Accounting of Forecast Intragroup Transactions* (Amendments to IAS 39) was approved for issue by the fourteen members of the International Accounting Standards Board.

Sir David Tweedie	Chairman
Thomas E Jones	Vice-Chairman
Mary E Barth	
Hans-Georg Bruns	
Anthony T Cope	
Jan Engström	
Robert P Garnett	
Gilbert Gélard	
James J Leisenring	
Warren J McGregor	
Patricia L O'Malley	
John T Smith	
Geoffrey Whittington	
Tatsumi Yamada	

## **Approval by the Board of *The Fair Value Option* (Amendments to IAS 39) issued in June 2005**

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*The Fair Value Option* (Amendments to IAS 39) was approved for issue by eleven of the fourteen members of the International Accounting Standards Board. Professor Barth, Mr Garnett and Professor Whittington dissented. The dissenting opinions are set out after the Basis for Conclusions.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Hans-Georg Bruns

Anthony T Cope

Jan Engström

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

Patricia L O'Malley

John T Smith

Geoffrey Whittington

Tatsumi Yamada

IAS 39

**Approval by the Board of *Financial Guarantee Contracts*  
(Amendments to IAS 39 and IFRS 4) issued in August 2005**

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*Financial Guarantee Contracts* (Amendments to IAS 39 and IFRS 4 *Insurance Contracts*) was approved for issue by the fourteen members of the International Accounting Standards Board.

Sir David Tweedie	Chairman
Thomas E Jones	Vice-Chairman
Mary E Barth	
Hans-Georg Bruns	
Anthony T Cope	
Jan Engström	
Robert P Garnett	
Gilbert Gélard	
James J Leisenring	
Warren J McGregor	
Patricia L O'Malley	
John T Smith	
Geoffrey Whittington	
Tatsumi Yamada	

## **Approval by the Board of *Eligible Hedged Items* (Amendment to IAS 39) issued in July 2008**

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*Eligible Hedged Items* (Amendment to IAS 39) was approved for issue by the thirteen members of the International Accounting Standards Board.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Stephen Cooper

Philippe Danjou

Jan Engström

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

John T Smith

Tatsumi Yamada

Wei-Guo Zhang

**Approval by the Board of *Reclassification of Financial Assets* (Amendments to IAS 39 and IFRS 7) issued in October 2008**

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*Reclassification of Financial Assets* (Amendments to IAS 39 *Financial Instruments: Recognition and Measurement* and IFRS 7 *Financial Instruments: Disclosures*) was approved for issue by eleven of the thirteen members of the International Accounting Standards Board. Messrs Leisenring and Smith dissented. Their dissenting opinions are set out after the Basis for Conclusions.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Stephen Cooper

Philippe Danjou

Jan Engström

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

John T Smith

Tatsumi Yamada

Wei-Guo Zhang

**Approval by the Board of *Reclassification of Financial Assets—Effective Date and Transition* (Amendments to IAS 39 and IFRS 7) issued in November 2008**

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*Reclassification of Financial Assets—Effective Date and Transition* (Amendments to IAS 39 *Financial Instruments: Recognition and Measurement* and IFRS 7 *Financial Instruments: Disclosures*) was approved for issue by the thirteen members of the International Accounting Standards Board.

Sir David Tweedie

Chairman

Thomas E Jones

Vice-Chairman

Mary E Barth

Stephen Cooper

Philippe Danjou

Jan Engström

Robert P Garnett

Gilbert Gélard

James J Leisenring

Warren J McGregor

John T Smith

Tatsumi Yamada

Wei-Guo Zhang



IAS 39

**Approval by the Board of *Embedded Derivatives*  
(Amendments to IFRIC 9 and IAS 39) issued in March 2009**

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*Embedded Derivatives* (Amendments to IFRIC 9 and IAS 39) was approved for issue by the fourteen members of the International Accounting Standards Board.

Sir David Tweedie	Chairman
Thomas E Jones	Vice-Chairman
Mary E Barth	
Stephen Cooper	
Philippe Danjou	
Jan Engström	
Robert P Garnett	
Gilbert Gélard	
Prabhakar Kalavacherla	
James J Leisenring	
Warren J McGregor	
John T Smith	
Tatsumi Yamada	
Wei-Guo Zhang	

**Approval by the Board of *Novation of Derivatives and Continuation of Hedge Accounting* (Amendments to IAS 39) issued in June 2013**

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*Novation of Derivatives and Continuation of Hedge Accounting* was approved for issue by the sixteen members of the International Accounting Standards Board.

Hans Hoogervorst	Chairman
Ian Mackintosh	Vice-Chairman
Stephen Cooper	
Philippe Danjou	
Martin Edelmann	
Jan Engström	
Patrick Finnegan	
Amaro Luiz de Oliveira Gomes	
Gary Kabureck	
Prabhakar Kalavacherla	
Patricia McConnell	
Takatsugu Ochi	
Darrel Scott	
Chungwoo Suh	
Mary Tokar	
Wei-Guo Zhang	