

Appendix D

Amendments to other Standards

This Appendix describes the amendments to other Standards that the IASB made when it finalised IFRS 15. An entity shall apply the amendments for annual periods beginning on or after 1 January 2018. If an entity applies IFRS 15 for an earlier period, these amendments shall be applied for that earlier period.

* * * * *

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.