Table of Concordance

This table shows how the contents of the superseded version of IAS 24 and the revised version of IAS 24 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 24 paragraph	Revised IAS 24 paragraph
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
None	12
12	13
13	14
14	15
15	16
16	17
17	18
18	19
19	20
20	21
20	22
21	23
22	24
None	25
None	26
None	27

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IAS 24 IG

...continued

Superseded IAS 24 paragraph	Revised IAS 24 paragraph
23	28
23A	None
24	29