

Appendix C

Amendments to other IFRSs

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2007. If an entity applies this IFRS 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 IFRS was issued in 2005 have been incorporated into the text of the relevant IFRSs included in this volume.