

Appendix C

Amendments to other IFRSs

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2005. If an entity adopts 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 2004 have been incorporated into the relevant IFRSs published in this volume.