

IAS 19 IG

Amendments to guidance on other IFRSs

These amendments to guidance on IFRSs are necessary in order to ensure consistency with the amendments to IAS 19. In the amended paragraphs, new text is underlined and deleted text is struck through.

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The amendments contained in this appendix when IAS 19, as amended in 2011, was issued have been incorporated into the guidance on implementing IFRS 1 and IAS 1 and the illustrative examples accompanying IAS 34 and IFRIC 14, as published at 16 June 2011.

Table of concordance

This table shows how the contents of the superseded version of IAS 19 (as revised in 2004) and IAS 19 as amended in 2011 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 19 paragraph	IAS 19 (2011) paragraph
Objective	1
1–6	2–7
7	8
8	9
9	None
10	11, 12
11–23	13–25
24	26
25	27, 28
26–28	29–31
29	32, 33
30	34 and 148
31	35
32	36
32A	37
32B	None
33	38
34–34B	40–42 and 149
35	Deleted in a previous amendment of IAS 19
36–38	43–45
39–42	46–49
43–47	50–54
48–50	55–57
51	60
52, 53	61, 62
54	63
55	None

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Superseded IAS 19 paragraph	IAS 19 (2011) paragraph
56, 57	58, 59
58	64
58A, 58B	None
59	65
60	None
61, 62	120, 121
63	66
64–66	67–69
67–71	70–74
72–77	75–80
78–81	83–86
82	None
83	87
84	90
85	88
86	89
87	95
88–90	96–98
91	92–94
92–93D	None
94	128
95	None
96, 97	None
98	108
99, 100	None
101	107
102–104	113–115
104A–104D	116–119
105, 106	None
107	130

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Superseded IAS 19 paragraph	IAS 19 (2011) paragraph
108	None
109	109, 110
110	99
111	105
111A	None
112	111
113	112
114	101
115	None
116–119	131–134
120	135
120A(a)	None
120A(b)	139(a)
120A(c), (e), (g), (h)	140, 141
120A(d)	138
120A(f), (i)	None
120A(j), (k)	142, 143
120A(l), (m)	None
120A(n)	144
120A(o), (p)	None
120A(q)	147(b)
121	139(a)
122	138
123	148
124, 125	151, 152
126–131	153–158
132	159
133, 134	165–167
135	161
136	160 and 164

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Superseded IAS 19 paragraph	IAS 19 (2011) paragraph
137	None
138	168
139, 141	None
142, 143	171
144–152	Deleted in a previous amendment of IAS 19
153–161	None
None	10, 39, 81, 82, 91, 100, 102–104, 106, 122, 123–126, 127, 129, 136, 137, 139(b), 139(c), 145, 146, 147(a), 147(c), 150, 162, 163, 169, 170, 172, 173