

Standard	Date Issued	Effective Date
IFRS 1	First-time adoption of International Financial Reporting Standards	Nov 2008 From July 1 2009
IFRS 2	Share-Based Payment	Feb 2004 From January 1 2005
IFRS 3	Business Combinations	Jan 2008 From July 1 2009
IFRS 4	Insurance Contracts (Will be superseded by IFRS 16)	Dec 2005 From January 1 2005
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	Mar 2004 From January 1 2005
IFRS 6	Exploration for and Evaluation of Mineral Resource	Dec 2004 From January 1 2006
IFRS 7	Financial Instruments: Disclosures	Aug 2005 From January 1 2007
IFRS 8	Operating Segments	Nov 2006 From January 1 2009
IFRS 9 (2009)	Financial Instruments (Superseded by IFRS 9 2010)	
IFRS 9 (2010)	Financial Instruments (Superseded by IFRS 9 2011)	
IFRS 9 (2011)	Financial Instruments (Superseded by IFRS 9 2013)	
IFRS 9 (2013)	Financial Instruments (Superseded by IFRS 9 2014)	
IFRS 9	Financial Instruments	July 2014 From January 1 2018
IFRS 10	Consolidated Financial Statements	May 2011 From January 1 2013
IFRS 11	Joint Arrangements	May 2011 From January 1 2013
IFRS 12	Disclosure of Interests in Other Entities	May 2011 From January 1 2013
IFRS 13	Fair Value Measurement	May 2011 From January 1 2013
IFRS 14	Regulatory Deferral Accounts	Jan 2014 From January 1 2016
IFRS 15	Revenue from Contracts with Customers	May 2014 From January 1 2018
IFRS 16	Leases	Jan 2016 From January 1 2019
IFRS 17	Insurance Contracts	May 2017 From January 1 2021
IAS 1	Presentation of Financial Statements (Revised)	Sep 2007 From January 1 2009
IAS 2	Inventories	Dec 2003 From January 1 2005
IAS 3	Consolidated Financial Statements (Superseded by IAS 27 and 28)	
IAS 4	Depreciation Accounting (Replaced by IAS 16, 22 and 38)	
IAS 5	Information to be disclosed in Financial Statements (Replaced by IAS 1)	
IAS 6	Accounting Responses to Changing Prices (Superseded by IAS 15)	
IAS 7	Statement of Cash Flows	Apr 2001 From January 1 1994
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	Dec 2003 From January 1 2005
IAS 9	Accounting for Research and Development Activities (Superseded by IAS 38)	
IAS 10	Events after the Reporting Period	Dec 2003 From January 1 2005
IAS 11	Construction Contracts (Superseded by IFRS 15)	Apr 2001 From January 1 1995
IAS 12	Income Taxes	Apr 2001 From January 1 1998
IAS 13	Presentation of Current Assets and Liabilities (Superseded by IAS 1)	
IAS 14	Segment Reporting (Superseded by IFRS 8)	
IAS 15	Information Reflecting the Effects of Changing Prices (Withdrawn in December 2003)	
IAS 16	Property, Plant and Equipment	Dec 2003 From January 1 2005
IAS 17	Leases (Will be superseded by IFRS 16)	Dec 2003 From January 1 2005
IAS 18	Revenue (Superseded by IFRS 15)	Apr 2001 From January 1 1995
IAS 19	Employee Benefits	Jun 2011 From January 1 2013
IAS 20	Accounting for Government grants and Disclosure of Government Assistance	April 2001 From January 1 1984
IAS 21	The Effects of Changes in Foreign Exchange Rates	Dec 2003 From January 1 2005
IAS 22	Business Combinations (Replaced by IFRS 3)	
IAS 23	Borrowing Costs	Mar 2007 From January 1 2009
IAS 24	Related Party Disclosures	Nov 2009 From January 1 2011
IAS 25	Accounting for Investments (Superseded by IAS 39 and 40)	
IAS 26	Accounting and Reporting by Retirement Benefit Plans	Apr 2001 From January 1 1988
IAS 27	Separate Financial Statements (Revised in 2008)	May 2011 From January 1 2013
IAS 28	Investments in Associates and Joint Ventures	Dec 2003 From January 1 2013
IAS 29	Financial Reporting in Hyperinflationary Economies	Apr 2001 From January 1 1990
IAS 30	Disclosures in Financial Statements of Banks and Similar Financial Institutions (Superseded by IFRS 7)	
IAS 31	Interests in Joint Ventures (Superseded by IFRS 11)	Dec 2003 From January 1 2005
IAS 32	Financial Instruments: Presentation	Dec 2003 From January 1 2005
IAS 33	Earnings per Share	Dec 2003 From January 1 2005
IAS 34	Interim Financial Reporting	Apr 2001 From January 1 1999
IAS 35	Discontinued Operations (Replaced by IFRS 5)	
IAS 36	Impairment of Assets	Mar 2004 From March 31 2004
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Apr 2001 From July 1 1999
IAS 38	Intangible Assets	Mar 2004 From March 31 2004
IAS 39	Financial Instruments: Recognition and Measurement (Replaced by IFRS 9)	
IAS 40	Investment Property	Dec 2003 From January 1 2005
IAS 41	Agriculture	Dec 2003 From January 1 2003

Replaced or superseded

Under revision

Early adoption possible