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| AASB Standard | AASB 2022-7  December 2022 |

# Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards



# Obtaining a copy of this Accounting Standard

This Standard is available on the AASB website: www.aasb.gov.au.

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**1 Repeal of superseded Australian Accounting Standards**

**2 Repeal of redundant amending Australian Accounting Standards**

Australian Accounting Standard AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards* is set out in paragraphs 1 – 18 (including Schedules 1 and 2). All the paragraphs have equal authority.

# Preface

## Standards amended by AASB 2022-7

This Standard makes amendments to the Australian Accounting Standards and AASB Practice Statement listed in paragraph 1 of the Standard.

## Standards repealed by AASB 2022-7

This Standard formally repeals the superseded and redundant Australian Accounting Standards as set out in Schedules 1 and 2 to the Standard.

## Main features of this Standard

Main requirements

Editorial corrections

This Standard makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2 *Making Materiality Judgements*. The corrections include corrections made by the IASB to IFRS Standards since June 2021.

Repeals of Standards

This Standard repeals (via Schedule 1) Australian Accounting Standards that have been superseded by either subsequent principal versions of the Standard or by other Standards without being formally repealed at the time. The superseding Standards are also identified in this Standard, in Column 2 of Schedule 1, as they determine when each superseded Standard ceased to apply.

The Standard also repeals (via Schedule 2) Standards that made amendments to other Standards, being amending Standards that have passed their Parliamentary disallowance period and their legal commencement date but have not been formally repealed. Amending Standards are redundant once their amendments are made to the other Standards on the legal commencement date.

Despite the repeals, the repealed Standards continue to apply to the reporting periods to which they applied previously. Accordingly, the repeals have no effect on which Standards apply to the preparation and presentation of financial statements for reporting periods.

As a result of the repeals, the repealed Standards cease to be classified as in-force legislative instruments on the Federal Register of Legislation. However, the repealed Standards will continue to be available on the Federal Register of Legislation, but classified as legislative instruments that are no longer in force. There will be no change to the availability of the repealed Standards on the AASB’s website.

Application date

The editorial corrections apply to annual reporting periods beginning on or after 1 January 2023. Earlier application of the corrections is permitted.

The repeals take effect upon the commencement of this Standard as a legislative instrument. An explicit application date in terms of reporting periods is not required for the repeals. Each repealed Standard has already been either superseded by another Standard or, in the case of amending Standards, made redundant by the passing of its Parliamentary disallowance period and its legal commencement date.

# Accounting Standard AASB 2022-7

The Australian Accounting Standards Board makes Accounting Standard AASB *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards* under section 334 of the *Corporations Act 2001*.

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| --- | --- |
|  | Keith Kendall |
| Dated 15 December 2022 | Chair – AASB |

# Accounting Standard AASB 2022-7

## Objective

1. This Standard amends the following pronouncements to make editorial corrections:
   1. AASB 7 *Financial Instruments: Disclosures* (August 2015);
   2. AASB 116 *Property, Plant and Equipment* (August 2015);
   3. AASB 124 *Related Party Disclosures* (July 2015);
   4. AASB 128 *Investments in Associates and Joint Ventures* (August 2015);
   5. AASB 134 *Interim Financial Reporting* (August 2015);
   6. AASB 1054 *Australian Additional Disclosures* (May 2011); and
   7. AASB Practice Statement 2 *Making Materiality Judgements* (December 2017).
2. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed.

## Application

The editorial corrections set out in this Standard apply to entities and financial statements in accordance with the application of the other Standards set out in AASB 1057 *Application of Australian Accounting Standards*.

The editorial corrections in this Standard apply to annual periods beginning on or after 1 January 2023. The editorial corrections may be applied to annual periods beginning before 1 January 2023.

This Standard uses underlining, striking out and other typographical material to identify some of the editorial corrections to a pronouncement, in order to make the amendments more understandable. However, the amendments made by this Standard do not include that underlining, striking out or other typographical material. Amended paragraphs are shown with deleted text struck through and new text underlined. Ellipses (…) are used to help provide the context within which amendments are made and also to indicate text that is not amended.

The repeals of superseded Standards and redundant amending Standards set out in this Standard take effect upon the commencement of this Standard as a legislative instrument (see paragraph 18).

## Editorial corrections

Amendments to AASB 7 *Financial Instruments: Disclosures*

1. In paragraph 36(a), the text “netting agreements that do not quality for offset” is amended to read “netting agreements that do not qualify for offset”.

Amendments to AASB 116 *Property, Plant and Equipment*

1. Paragraph G1 in the accompanying implementation guidance is amended as follows:

G1 In accordance with paragraphs 7(b), 15 and Aus15.1 of AASB 116, only those heritage and cultural assets that can be reliably measured are recognised. It depends on the circumstances as to whether the reliable measurement recognition criterion can be satisfied in relation to a particular heritage or cultural asset. Heritage and cultural assets acquired ~~at no cost, or for a nominal cost,~~ for consideration that is significantly less than fair value principally to enable the entity to further its objectives are required to be initially recognised at fair value as at the date of acquisition. Depending on circumstances, it may not be possible to reliably measure the fair value as at the date of acquisition of a heritage or cultural asset.

Amendments to AASB 124 *Related Party Disclosures*

1. In paragraph 11(c)(iv), the text “does not control, jointly control or significant influence the reporting entity” is amended to read “does not control, jointly control or significantly influence the reporting entity”.

Amendments to AASB 128 *Investments in Associates and Joint Ventures*

1. Paragraph Aus17.2 is amended and paragraph AusCFAus17.2 is added as follows:

Aus17.2 Notwithstanding paragraphs 17 and Aus17.1, the ultimate Australian entity shall apply the equity method in accounting for interests in associates and joint ventures in accordance with this Standard when ~~either the entity or the group is a reporting entity, or both the entity and the group are reporting entities~~ the ultimate Australian entity is required by legislation to prepare financial statements that comply with either Australian Accounting Standards or accounting standards, except if the ultimate Australian parent is required, in accordance with paragraph 31 of AASB 10, to measure all of its subsidiaries at fair value through profit or loss.

AusCFAus17.2 Notwithstanding paragraphs 17, Aus17.1 and Aus17.2, in respect of AusCF entities, the ultimate Australian entity shall apply the equity method in accounting for interests in associates and joint ventures in accordance with this Standard when either the entity or the group is a reporting entity, or both the entity and the group are reporting entities, except if the ultimate Australian parent is required, in accordance with paragraph 31 of AASB 10, to measure all of its subsidiaries at fair value through profit or loss.

Amendments to AASB 134 *Interim Financial Reporting*

1. Paragraph 5 is amended as follows:

5 AASB 101 defines a complete set of financial statements as including the following components:

(a) …

(e) notes, comprising material accounting policy information and other explanatory information;

(ea) …

Amendments to AASB 1054 *Australian Additional Disclosures*

1. The table in paragraph IG2 in the accompanying implementation guidance for not-for-profit private sector entities is amended as follows:

|  |  |  |
| --- | --- | --- |
| **#** | **Entity** | **In scope/out of scope** |
| **1** | **For-profit private and for-profit public sector entities preparing special purpose financial statements** | Not in scope |
| **2** | **Not-for-profit private sector entities** |  |
|  | *Charities registered with the Australian Charities and Not-for-profits Commission (ACNC)* |  |
|  | * ~~that have annual revenue of $250,000 or more (ie~~ medium and large charities~~),~~ preparing special purpose financial statements and required to comply with the ACNC reporting requirements for such financial statements | In scope, must comply with AASB 1054 |
|  | * ~~that have annual revenue of less than $250,000 (ie~~ small charities~~)~~ | Not in scope |
|  | * ~~that have annual revenue of $250,000 or more,~~ medium and large charities preparing special purpose financial statements and not required to comply with the ACNC reporting requirements for such financial statements | Not in scope |
|  | … |  |

Amendments to AASB Practice Statement 2 *Making Materiality Judgements*

1. The diagram of the four-step materiality process in paragraph 34 is numbered as Diagram 1.

## Repeal of superseded and redundant Standards

1. Each superseded Standard that is specified in Column 1 of the table in Schedule 1 is repealed.
2. Despite the repeal, each Standard in Column 1 of Schedule 1 continues to apply in relation to any period ending before the period in relation to which the corresponding Standard in Column 2 started to apply under section 334 of the Corporations Act, as if the repeal had not occurred.
3. Each redundant amending Standard that is specified in the table in Schedule 2 is repealed.
4. The repeal of a Standard by paragraph 16 does not affect:
   1. any amendment or repeal (however described) made by the Standard; or
   2. the continuing operation of any provision of the Standard made or expressed to be made for an application, saving or transitional purpose (or that makes provision consequential on or related to such a provision).

## Commencement of the legislative instrument

For legal purposes, this legislative instrument commences on 31 December 2022.

# Schedule 1 Repeal of superseded Australian Accounting Standards

| Column 1 | Note | Column 2 | Note |
| --- | --- | --- | --- |
| Superseded Standard | FRL identifier | Superseding Standard | FRL identifier |
| AASB 1 *First-time Adoption of Australian Equivalents to International Financial Reporting Standards* (July 2004) | F2005B00898 | AASB 1 *First-time Adoption of Australian Accounting Standards* (May 2009) | F2009L02508 |
| AASB 3 *Business Combinations* (July 2004) | F2005B01399 | AASB 3 *Business Combinations* (March 2008) | F2008L02249 |
| AASB 9 *Financial Instruments* (December 2009) | F2009L04689 | AASB 9 *Financial Instruments* (December 2010) | F2011L00347 |
| AASB 9 *Financial Instruments* (December 2010) | F2011L00347 | AASB 9 *Financial Instruments* (December 2014) | F2015L00145 |
| AASB 101 *Presentation of Financial Statements* (July 2004) | F2005B01183 | AASB 101 *Presentation of Financial Statements* (October 2006) | F2006L03644 |
| AASB 101 *Presentation of Financial Statements* (October 2006) | F2006L03644 | AASB 101 *Presentation of Financial Statements* (September 2007) | F2007L04126 |
| AASB 111 *Construction Contracts* (July 2004) | F2005B01566 | AASB 15 *Revenue from Contracts with Customers* (December 2014) | F2015L00115 |
| AASB 114 *Segment Reporting* (July 2004) | F2005B01193 | AASB 8 *Operating Segments* (February 2007) | F2007L00562 |
| AASB 118 *Revenue*  (July 2004) | F2005B01542 | AASB 15 *Revenue from Contracts with Customers* (December 2014) | F2015L00115 |
| AASB 119 *Employee Benefits* (July 2004) | F2005B01420 | AASB 119 *Employee Benefits* (December 2004) | F2005B01880 |
| AASB 119 *Employee Benefits* (December 2004) | F2005B01880 | AASB 119 *Employee Benefits* (September 2011) | F2011L02039 |
| AASB 123 *Borrowing Costs* (July 2004) | F2005B01514 | AASB 123 *Borrowing Costs* (June 2007) | F2007L01794 |
| AASB 124 *Related Party Disclosures* (July 2004) | F2005B01195 | AASB 124 *Related Party Disclosures* (December 2005) | F2005L04237 |
| AASB 124 *Related Party Disclosures* (December 2005) | F2005L04237 | AASB 124 *Related Party Disclosures* (December 2009) | F2009L04670 |
| AASB 127 *Consolidated and Separate Financial Statements* (July 2004) | F2005B01555 | AASB 127 *Consolidated and Separate Financial Statements* (March 2008) | F2008L02247 |
| AASB 127 *Consolidated and Separate Financial Statements* (March 2008) | F2008L02247 | AASB 10 *Consolidated Financial Statements* (August 2011) and AASB 127 *Separate Financial Statements* (August 2011) | F2011L01941 and F2011L01990 |
| AASB 128 *Investments in Associates* (July 2004) | F2005B01554 | AASB 128 *Investments in Associates and Joint Ventures* (August 2011) | F2011L01939 |
| AASB 130 *Disclosure in the Financial Statements of Banks and Similar Financial Institutions* (July 2004) | F2005B01512 | AASB 7 *Financial Instruments: Disclosures* (August 2005) | F2005L02855 |
| AASB 131 *Interests in Joint Ventures* (July 2004) | F2005B01189 | AASB 11 *Joint Arrangements* (August 2011) | F2011L02086 |
| AASB 1004 *Contributions*  (July 2004) | F2005B01556 | AASB 1004 *Contributions* (December 2007) | F2008L00230 |
| AASB 1031 *Materiality*  (July 2004) | F2005B01419 | AASB 1031 *Materiality* (December 2013) | F2014L00126 |
| AASB 1031 *Materiality* (December 2013) | F2014L00126 | AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* (July 2004), as amended by AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031* Materiality (January 2015) | F2005B01544 and F2015L00134 |
| AASB 1039 *Concise Financial Reports* (June 2002) | F2005B01323 | AASB 1039 *Concise Financial Reports* (April 2005) | F2005L00955 |
| AASB 1039 *Concise Financial Reports* (April 2005) | F2005L00955 | AASB 1039 *Concise Financial Reports* (August 2008) | F2008L03580 |
| AASB 1046 *Director and Executive Disclosures by Disclosing Entities* (January 2004) | F2005B01348 | AASB 124 *Related Party Disclosures* (December 2005) | F2005L04237 |
| AASB 1048 *Interpretation and Application of Standards* (December 2004) | F2005B01074 | AASB 1048 *Interpretation and Application of Standards* (March 2005) | F2005L00740 |
| AASB 1048 *Interpretation and Application of Standards* (March 2005) | F2005L00740 | AASB 1048 *Interpretation and Application of Standards*  (June 2005) | F2005L01907 |
| AASB 1048 *Interpretation and Application of Standards*  (June 2005) | F2005L01907 | AASB 1048 *Interpretation and Application of Standards* (September 2005) | F2005L02863 |
| AASB 1048 *Interpretation and Application of Standards* (September 2005) | F2005L02863 | AASB 1048 *Interpretation and Application of Standards* (December 2005) | F2005L04099 |
| AASB 1048 *Interpretation and Application of Standards* (December 2005) | F2005L04099 | AASB 1048 *Interpretation and Application of Standards*  (April 2006) | F2006L01178 |
| AASB 1048 *Interpretation and Application of Standards*  (April 2006) | F2006L01178 | AASB 1048 *Interpretation and Application of Standards* (December 2006) | F2006L05744 |
| AASB 1048 *Interpretation and Application of Standards* (December 2006) | F2006L05744 | AASB 1048 *Interpretation and Application of Standards* (March 2007) | F2007L00871 |
| AASB 1048 *Interpretation and Application of Standards* (March 2007) | F2007L00871 | AASB 1048 *Interpretation and Application of Standards* (September 2007) | F2007L03763 |
| AASB 1048 *Interpretation and Application of Standards* (September 2007) | F2007L03763 | AASB 1048 *Interpretation and Application of Standards* (September 2008) | F2008L04547 |
| AASB 1048 *Interpretation and Application of Standards* (September 2008) | F2008L04547 | AASB 1048 *Interpretation and Application of Standards* (March 2009) | F2009L01113 |
| AASB 1048 *Interpretation and Application of Standards* (March 2009) | F2009L01113 | AASB 1048 *Interpretation of Standards* (June 2010) | F2010L01923 |
| AASB 1048 *Interpretation of Standards* (June 2010) | F2010L01923 | AASB 1048 *Interpretation of Standards* (June 2012) | F2012L01585 |
| AASB 1048 *Interpretation of Standards* (June 2012) | F2012L01585 | AASB 1048 *Interpretation of Standards* (December 2013) | F2014L00238 |

# Schedule 2 Repeal of redundant amending Australian Accounting Standards

| **Redundant Standard** | **FRL identifier** |
| --- | --- |
| AASB 2014-1 *Amendments to Australian Accounting Standards* (June 2014) | F2014L00811 |
| AASB 2014-2 *Amendments to AASB 1053 – Transition to and between Tiers, and related Tier 2 Disclosure Requirements* (June 2014) | F2014L00937 |
| AASB 2014-3 *Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations* (August 2014) | F2014L01173 |
| AASB 2014-4 *Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation* (August 2014) | F2014L01174 |
| AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* (December 2014) | F2015L00107 |
| AASB 2014-6 *Amendments to Australian Accounting Standards – Agriculture: Bearer Plants* (December 2014) | F2015L00106 |
| AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* (December 2014) | F2015L00135 |
| AASB 2014-8 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010)* (December 2014) | F2015L00136 |
| AASB 2014-9 *Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements* (December 2014) | F2015L00137 |
| AASB 2014-10 *Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (December 2014) | F2015L00138 |
| AASB 2015-1 *Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle* (January 2015) | F2015L00139 |
| AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101* (January 2015) | F2015L00141 |
| AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031* Materiality (January 2015) | F2015L00134 |
| AASB 2015-4 *Amendments to Australian Accounting Standards – Financial Reporting Requirements for Australian Groups with a Foreign Parent* (January 2015) | F2015L00140 |
| AASB 2015-5 *Amendments to Australian Accounting Standards – Investment Entities: Applying the Consolidation Exception* (January 2015) | F2015L00143 |
| AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities* (March 2015) | F2015L00539 |
| AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities* (July 2015) | F2015L01167 |
| AASB 2015-8 *Amendments to Australian Accounting Standards – Effective Date of AASB 15* (October 2015) | F2015L01840 |
| AASB 2015-9 *Amendments to Australian Accounting Standards – Scope and Application Paragraphs* (November 2015) | F2015L01832 |
| AASB 2015-10 *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128* (December 2015) | F2016L00035 |
| AASB 2016-1 *Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses* (February 2016) | F2016L00231 |
| AASB 2016-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107* (March 2016) | F2016L00395 |
| AASB 2016-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 15* (May 2016) | F2016L00825 |
| AASB 2016-4 *Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities* (June 2016) | F2016L01173 |
| AASB 2016-5 *Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions* (July 2016) | F2016L01237 |
| AASB 2016-6 *Amendments to Australian Accounting Standards – Applying AASB 9* Financial Instruments *with AASB 4* Insurance Contracts (October 2016) | F2016L01637 |
| AASB 2016-7 *Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities* (December 2016) | F2017L00043 |
| AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities* (December 2016) | F2017L00044 |
| AASB 2017-1 *Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014–2016 Cycle and Other Amendments* (February 2017) | F2017L00193 |
| AASB 2017-2 *Amendments to Australian Accounting Standards – Further Annual Improvements 2014–2016 Cycle* (February 2017) | F2017L00194 |
| AASB 2017-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 4* (July 2017) | F2017L01181 |
| AASB 2017-4 *Amendments to Australian Accounting Standards – Uncertainty over Income Tax Treatments* (July 2017) | F2017L01187 |
| AASB 2017-5 *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections* (December 2017) | F2018L00067 |
| AASB 2017-6 *Amendments to Australian Accounting Standards – Prepayment Features with Negative Compensation* (December 2017) | F2018L00063 |
| AASB 2017-7 *Amendments to Australian Accounting Standards – Long-term Interests in Associates and Joint Ventures* (December 2017) | F2018L00065 |
| AASB 2018-1 *Amendments to Australian Accounting Standards – Annual Improvements 2015–2017 Cycle* (February 2018) | F2018L00157 |
| AASB 2018-2 *Amendments to Australian Accounting Standards – Plan Amendment, Curtailment or Settlement* (March 2018) | F2018L00460 |
| AASB 2018-3 *Amendments to Australian Accounting Standards – Reduced Disclosure Requirements* (August 2018) | F2018L01152 |
| AASB 2018-4 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public Sector Licensors* (September 2018) | F2018L01392 |
| AASB 2018-5 *Amendments to Australian Accounting Standards – Deferral of AASB 1059* (October 2018) | F2018L01620 |
| AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business* (December 2018) | F2019L00020 |
| AASB 2018-7 *Amendments to Australian Accounting Standards – Definition of Material* (December 2018) | F2019L00021 |
| AASB 2018-8 *Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities* (December 2018) | F2019L00023 |
| AASB 2019-1 *Amendments to Australian Accounting Standards – References to the Conceptual Framework* (May 2019) | F2019L00966 |
| AASB 2019-2 *Amendments to Australian Accounting Standards – Implementation of AASB 1059* (September 2019) | F2019L01441 |
| AASB 2019-3 *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform* (October 2019) | F2019L01442 |
| AASB 2019-4 *Amendments to Australian Accounting Standards – Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements* (November 2019) | F2019L01584 |
| AASB 2019-5 *Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia* (November 2019) | F2019L01585 |
| AASB 2019-6 *Amendments to Australian Accounting Standards -- Research Grants and Not-for-Profit Entities* (December 2019) | F2020L00055 |
| AASB 2019-8 *Amendments to Australian Accounting Standards -- Class of Right-of-Use Assets arising under Concessionary Leases* (December 2019) | F2020L00062 |
| AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* (March 2020) | F2020L00283 |
| AASB 2020-2 *Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities* (March 2020) | F2020L00271 |
| AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments* (June 2020) | F2020L00876 |
| AASB 2020-4 *Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions* (June 2020) | F2020L00877 |
| AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts* (July 2020) | F2020L01007 |
| AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* (August 2020) | F2020L01049 |
| AASB 2020-7 *Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures* (August 2020) | F2020L01050 |
| AASB 2020-8 *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2* (September 2020) | F2020L01241 |
| AASB 2020-9 *Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments* (December 2020) | F2020L01646 |
| AASB 2021-1 *Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities* (March 2021) | F2021L00469 |
| AASB 2021-3 *Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021* (April 2021) | F2021L00545 |
| AASB 2021-4 *Amendments to Australian Accounting Standards – Modified Retrospective Transition Approach for Service Concession Grantors* (June 2021) | F2021L00953 |