

Editorial Corrections to NZ IFRS

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Editorial corrections revise minor inaccuracies, including misspellings and numbering or grammatical mistakes. New text is underlined and deleted text is struck through. Any changes are highlight in grey.

Standard	Correction
NZ IFRS 17 <i>Insurance Contracts</i>	Transition C3 Unless it is impracticable to do so, or paragraph <u>C5A</u> applies, an entity shall apply NZ IFRS 17 retrospectively, except that: (a) ... Source: Domestic correction