

Issued Accounting Standard: *RDR NZ IFRS 16 and NZ IAS 7* (Notice No. 143)

Notice is hereby given, pursuant to section 24 of the Financial Reporting Act 2013, that the New Zealand Accounting Standards Board of the External Reporting Board has issued *RDR NZ IFRS 16 and NZ IAS 7*.

RDR NZ IFRS 16 and NZ IAS 7:

- applies to all Tier 2 for-profit reporting entities and groups, other than where expressly exempted by its terms, the terms of any other approved accounting standard or by law; and
- applies to annual periods beginning on or after 1 January 2019, with early application permitted; and
- is a disallowable instrument for the purposes of the Legislation Act 2012.

Copies of the standard may be inspected free of charge at the offices of the External Reporting Board (XRB), Level 7, 50 Manners Street, Wellington. Copies are also available on the XRB's website at www.xrb.govt.nz.

Dated this 12th day of July 2018.

KIMBERLEY CROOK, Chair, New Zealand Accounting Standards Board.