

Issued Standard: 2019 Amendments to XRB A1 Appendix A (Notice No. 153)

Notice is hereby given, pursuant to section 24 of the Financial Reporting Act 2013, that the External Reporting Board has issued *2019 Amendments to XRB A1 Appendix A*.

2019 Amendments to XRB A1 Appendix A:

- applies to all 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 for-profit entities, public sector public benefit entities and not-for-profit public benefit entities for reporting periods beginning on or after 1 January 2020, with early adoption 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 9th day of May 2019.

MICHELE J. EMBLING, Chair, External Reporting Board.