
**AMENDMENTS TO FINANCIAL
REPORTING STANDARDS**

**Effective Date of Amendments to FRS 110
and FRS 28**

(Amendments to FRS 110 and FRS 28)

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Amendments to FRS 110 *Consolidated Financial Statements*

In Appendix C, paragraph C1C is amended. Deleted text is struck through and new text is underlined.

Effective date

- ...
- C1C *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to FRS 110 and FRS 28), issued in November 2014, amended paragraphs 25–26 and added paragraph B99A. An entity shall apply those amendments prospectively to transactions occurring in annual periods beginning on or after ~~1 January 2016~~ a date to be determined. Earlier application is permitted. If an entity applies those amendments earlier, it shall disclose that fact.

Amendments to FRS 28 *Investments in Associates and Joint Ventures*

Paragraph 45C is amended. Deleted text is struck through and new text is underlined.

Effective date and transition

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- 45C *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to FRS 110 and FRS 28), issued in November 2014, amended paragraphs 28 and 30 and added paragraphs 31A–31B. An entity shall apply those amendments prospectively to the sale or contribution of assets occurring in annual periods beginning on or after ~~1 January 2016~~ a date to be determined. Earlier application is permitted. If an entity applies those amendments earlier, it shall disclose that fact.