

IASB documents published to accompany**IAS 23****Borrowing Costs**

The text of the unaccompanied standard, IAS 23, is contained in Part A of this edition. Its effective date when issued was 1 January 2009. The text of the Basis for Conclusions on IAS 23 is contained in Part C of this edition. This part presents the following documents:

TABLE OF CONCORDANCE**AMENDMENTS TO GUIDANCE ON OTHER PRONOUNCEMENTS**

Table of Concordance

This table shows how the contents of the superseded version of IAS 23 and the revised version of IAS 23 correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

Superseded IAS 23 paragraph	Revised IAS 23 paragraph
Objective	1
1	2
2	None
3	3
4	5
5	6
6	7
7	None
8	None
9	None
10	8
11	None
12	9
13	10
14	11
15	12
16	13
17	14
18	15
19	16
20	17
21	18
22	19
23	20
24	21
25	22
26	23
27	24
28	25
29	26
30	None
31	None
None	4
None	27, 28
None	29
None	30

Amendments to guidance on other pronouncements

The following amendments to guidance on other pronouncements are necessary in order to ensure consistency with the revised IAS 23. In the amended paragraphs, new text is underlined and deleted text is struck through.

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The amendments contained in this appendix when IAS 23 was issued in 2007 have been applied in the guidance on implementing IFRS 1 and IAS 8 and the illustrative examples accompanying IFRIC 12.

