

XRB, 2018h

For-profit standards

For-profit

For-profit entities must apply these current accounting standards (NZ IFRS, NZ IAS, FRS), interpretations (NZ IFRIC, NZ SIC) and other pronouncements issued by the XRB Board or the NZASB for periods beginning on or after 1 December 2012.

Tier 1 & 2

Standards

XRB A1 >

Application of the Accounting Standards Framework

XRB A2 >

Meaning of Specified Statutory Size Thresholds

NZ IFRS 1 >

First-time Adoption of New Zealand Equivalents to International Financial Reporting Standards

NZ IFRS 2 >

Share-based Payment

NZ IFRS 3 >

Business Combinations

NZ IFRS 4 >

Insurance Contracts

NZ IFRS 5 >

Non-current Assets Held for Sale and Discontinued Operations

NZ IFRS 6 >

Exploration for and Evaluation of Mineral Resources

NZ IFRS 7 >

Financial Instruments: Disclosures

NZ IFRS 8 >

Operating Segments

NZ IFRS 9 >

Financial Instruments

NZ IFRS 10 >

Consolidated Financial Statements

NZ IFRS 11 >

Joint Arrangements

NZ IFRS 12 >

Disclosure of Interests in Other Entities

NZ IFRS 13 >

Fair Value Measurement

NZ IFRS 14 >

Regulatory Deferral Accounts

NZ IFRS 15 >

Revenue from Contracts with Customers

NZ IFRS 16 >

Leases

NZ IFRS 17 >

Insurance Contracts

NZ IAS 1 >

Presentation of Financial Statements

NZ IAS 2 >

Inventories

NZ IAS 7 >

Statement of Cash Flows

NZ IAS 8 >

Accounting Policies, Changes in Accounting Estimates and Errors

NZ IAS 10 >

Events after the Reporting Period

NZ IAS 11 >

Construction Contracts

NZ IAS 12 >

Income Taxes

NZ IAS 16 >

Property, Plant and Equipment

NZ IAS 17 >

Leases

NZ IAS 18 >

Revenue

NZ IAS 19 >

Employee Benefits

NZ IAS 20 >

Accounting for Government Grants and Disclosure of Government Assistance

NZ IAS 21 >

The Effects of Changes in Foreign Exchange Rates

NZ IAS 23 >

Borrowing Costs

NZ IAS 24 >

Related Party Disclosures

NZ IAS 26 >

Accounting and Reporting by Retirement Benefit Plans

NZ IAS 27 >

Separate Financial Statements

NZ IAS 28 >

Investments in Associates and Joint Ventures

NZ IAS 29 >

Financial Reporting in Hyperinflationary Economies

NZ IAS 32 >

Financial Instruments: Presentation

NZ IAS 33 >

Earnings per Share

NZ IAS 34 >

Interim Financial Reporting

NZ IAS 36 >

Impairment of Assets

NZ IAS 37 >

Provisions, Contingent Liabilities and Contingent Assets

NZ IAS 38 >

Intangible Assets

NZ IAS 39 >

Financial Instruments: Recognition and Measurement

NZ IAS 40 >

Investment Property

NZ IAS 41 >

Agriculture

FRS-42 >

Prospective Financial Statements

FRS-43 >

Summary Financial Statements

FRS-44 >

New Zealand Additional Disclosures

Interpretations

NZ IFRIC 1 >

Changes in Existing Decommissioning, Restoration and Similar Liabilities

NZ IFRIC 2 >

Members' Shares in Co-operative Entities and Similar Instruments

NZ IFRIC 4 >

Determining whether an Arrangement contains a Lease

NZ IFRIC 5 >

Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds

NZ IFRIC 6 >

Liabilities arising from Participation in a Specific Market—Waste Electrical and Electronic Equipment

NZ IFRIC 7 >

Applying the Restatement Approach under NZ IAS 29 Financial Reporting in Hyperinflationary Economies

NZ IFRIC 9 >

Reassessment of Embedded Derivatives

NZ IFRIC 10 >

Interim Financial Reporting and Impairment

NZ IFRIC 12 >

Service Concession Arrangements

NZ IFRIC 13 >

Customer Loyalty Programmes

NZ IFRIC 14 >

NZ IAS 19 — The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

NZ IFRIC 15 >

Agreements for the Construction of Real Estate

NZ IFRIC 16 >

Hedges of a Net Investment in a Foreign Operation

NZ IFRIC 17 >

Distributions of Non-cash Assets to Owners

NZ IFRIC 18 >

Transfers of Assets from Customers

NZ IFRIC 19 >

Extinguishing Financial Liabilities with Equity Instruments

NZ IFRIC 20 >

Stripping Costs in the Production Phase of a Surface Mine

NZ IFRIC 21 >

Levies

NZ IFRIC 22 >

Foreign Currency Transactions and Advance Consideration

NZ IFRIC 23 >

Uncertainty over Income Tax Treatments

NZ SIC-7 >

Introduction of the Euro

NZ SIC-10 >

Government Assistance—No Specific Relation to Operating Activities

NZ SIC-15 >

Operating Leases—Incentives

NZ SIC-25 >

Income Taxes—Changes in the Tax Status of an Entity or its Shareholders

NZ SIC-27 >

Evaluating the Substance of Transactions Involving the Legal Form of a Lease

NZ SIC-29 >

Service Concession Arrangements: Disclosures

NZ SIC-31 >

Revenue—Barter Transactions Involving Advertising Services

NZ SIC-32 >

Intangible Assets—Web Site Costs

Amendments

Amendments to references to the Conceptual Framework >

Annual Improvements to NZ IFRSs 2015–2017 Cycle >

2017 Omnibus Amendments >

Annual Improvements to NZ IFRSs 2015–2017 Cycle

Annual Improvements to NZ IFRSs 2014–2016 Cycle >

Explanatory Guides

Explanatory Guide (EG A1) >











Tier 1, 2, 3 & 4: Application of the Accounting Standards Framework

Explanatory Guide (EG A2) >

Tier 1, 2, 3 & 4: Overview of the accounting standard setting process

Looking for something else?

Here are some popular pages people are also looking at:

-  **Online Newsletters** >(/information-hub/online-newsletters/)
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-  **Events** >(/information-hub/events/)
-  **Publications** >(/information-hub/publications/)
-  **Research Reports** >(/information-hub/current-research-reports/)
-  **Webinars** >(/information-hub/webinars/)
-  **Useful External Links** >(/information-hub/useful-links/)
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