



MEMBERS' HANDBOOK

Update No. 14

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<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
<u>VOLUME II</u>		
<u>Contents of Volume II</u>	Replace contents pages i to v with revised contents pages i to v.	Revised contents pages
HONG KONG ACCOUNTING STANDARDS (HKAS)		
<u>HKAS 19 Amendment Employee Benefits - Actuarial Gains and Losses, Group Plans and Disclosures</u>	Replace page 10 with revised page 10.	Revised Page
HONG KONG INTERPRETATIONS (HK-Int)		
<u>HK-Int 1 The Appropriate Accounting Policies for Infrastructure Facilities</u>	Insert these pages after HKFRS-Int 5 (now renamed as HK(IFRIC)-Int 5) and discard Interpretations 22, 23 and 24 included in the Interpretations (SSAP-Int) section.	Interpretations Re-issued
<u>HK-Int 2 The Appropriate Accounting Policies for Hotel Properties</u>		
<u>HK-Int 3 Revenue – Pre-completion Contracts for the Sale of Development Properties</u>		
<u>HK-Int 4 Leases – Determination of the Length of Lease Term in respect of Hong Kong Land Leases</u>	Insert these pages after HK-Int 3.	New Interpretation
ACCOUNTING BULLETINS (AB)		
<u>AB 4 Deemed Acquisitions and Disposals</u>	Discard AB 4	Accounting Bulletin Withdrawn