

MEMBERS' HANDBOOK

Update No. 99

(Issued 13 December 2010)

This Update relates to the withdrawal of Standards and Interpretations which have been superseded by the issuance of revised Standards and Interpretations

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
<u>VOLUME II</u>		
Contents of Volume II	Discard existing pages i - iii and replace with revised pages i - iii.	Revised contents pages
HONG KONG ACCOUNTING STANDARDS (HKAS)		
HKAS 1 <i>Presentation of Financial Statements</i>	Discard the existing HKAS 1	HKAS 1 has been superseded by HKAS 1 (Revised) for annual periods beginning on or after 1 January 2009
HKAS 14 <i>Segment Reporting</i>	Discard the existing HKAS 14	HKAS 14 has been superseded by HKFRS 8 <i>Operating Segments</i> for annual periods beginning on or after 1 January 2009
HKAS 23 <i>Borrowing Costs</i>	Discard the existing HKAS 23	HKAS 23 has been superseded by HKAS 23 (Revised) for annual periods beginning on or after 1 January 2009
HKAS 27 <i>Consolidated and Separate Financial Statements</i>	Discard the existing HKAS 27	HKAS 27 has been superseded by HKAS 27 (Revised) for annual periods beginning on or after 1 July 2009

HONG KONG FINANCIAL REPORTING STANDARDS (HKFRS)

HKFRS 1 <i>First-time Adoption of Hong Kong Financial Reporting Standards</i>	Discard the existing HKFRS 1	HKFRS 1 has been superseded by HKFRS 1 (Revised) for annual periods beginning on or after 1 July 2009
HKFRS 3 <i>Business Combinations</i>	Discard the existing HKFRS 3	HKFRS 3 has been superseded by HKFRS 3 (Revised) for annual periods beginning on or after 1 July 2009

IMPROVEMENTS TO HKFRSs

<i>Improvements to HKFRSs</i>	Discard the document	Amendments have been incorporated into relevant HKFRSs
<i>Improvements to HKFRSs 2009</i>	Discard the document	Amendments have been incorporated into relevant HKFRSs

HONG KONG INTERPRETATIONS (HK-Int)

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