

Appendix D Amendments to other Standards

This appendix sets out the amendments to other Australian Accounting Standards that are a consequence of the AASB issuing this Standard.

The amendments set out in this appendix apply to entities and financial statements in accordance with the application of the Standards and Interpretations set out in AASB 1057 *Application of Australian Accounting Standards* (as amended).

The amendments apply to annual reporting periods beginning on or after 1 January 2020.

If an entity applies this Standard to an earlier period, it shall also apply these amendments to that earlier period.

Amendments are made to the latest principal version of a Standard (or an Interpretation), unless otherwise indicated. The amendments also apply, as far as possible, to earlier principal versions of the amended Standards and Interpretations when this Standard is applied for earlier periods, as necessary.

This appendix uses underlining, striking out and other typographical material to identify some of the amendments to a Standard or an Interpretation, in order to make the amendments more understandable. However, the amendments made by this appendix do not include that underlining, striking out or other typographical material. Amended paragraphs are shown with deleted text struck through and new text underlined. Ellipses (...) are used to help provide the context within which amendments are made and also to indicate text that is not amended.

AASB 16 Leases (February 2016)

Paragraph Aus3.1 is added.

Aus3.1 This Standard does not apply to service concession assets recognised in accordance with AASB 1059 *Service Concession Arrangements: Grantors*.

AASB 138 Intangible Assets (August 2015)

Paragraph Aus3.1 is added.

Aus3.1 This Standard does not apply to intangible assets recognised as service concession assets in accordance with AASB 1059 *Service Concession Arrangements: Grantors*, except as set out in that Standard.

AASB 1051 Land Under Roads (December 2007)

Paragraph 7 is amended.

7 **Other Australian Accounting Standards (including AASB 116 *Property, Plant and Equipment*) apply to land under roads, except to the extent that this Standard requires or permits otherwise. This Standard does not apply to land under roads that are service concession assets in accordance with AASB 1059 *Service Concession Arrangements: Grantors*.**

Interpretation 129 Service Concession Arrangements: Disclosures (August 2015)

Paragraphs 4 and 6 are amended.

4 The issue is what information should be disclosed in the notes in financial statements of an operator ~~and a grantor~~.

- 6 All aspects of a service concession arrangement shall be considered in determining the appropriate disclosures in the notes. An operator ~~and a grantor~~ shall disclose the following in each period:
- (a) ...