

**Recent Amending Pronouncements for Australian Accounting Standards – Fully Compiled –
for the Current and Earlier Periods**

**Operative dates from 1 January 2024 to 1 July 2025
(covering calendar years 2024 and 2025 and financial years 2024/25 and 2025/26)**

Amending Pronouncements	Download	Applies to periods
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> – March 2020	Link 902kB	Beginning on or after 1 January 2024
AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> -- August 2020	Link 688kB	Beginning on or after 1 January 2024
AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i> – November 2022	Link 700kB	Beginning on or after 1 January 2024
AASB 2022-6 <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i> – December 2022	Link 991kB	Beginning on or after 1 January 2024
AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i> – December 2022	Link 1663kB	Beginning on or after 1 January 2024
AASB 2023-1 <i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i> – June 2023	Link 832kB	Beginning on or after 1 January 2024
AASB 2023-3 <i>Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2</i> – June 2023	Link 841kB	Beginning on or after 1 January 2024
AASB 2024-1 <i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements: Tier 2 Disclosures</i> – March 2024	Link 279kB	Beginning on or after 1 January 2024 that end on or after 30 June 2024
AASB 2023-5 <i>Amendments to Australian Accounting Standards – Lack of Exchangeability</i> – October 2023	Link 922kB	Beginning on or after 1 January 2025
AASB 2024-4a <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128</i> – November 2024	Link 272kB	Beginning on or after 1 January 2025
AASB 2026-1 <i>Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements</i> – January 2026	Link 323kB	Beginning on or after 1 July 2025 that end on or after 28 February 2026