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

Operative dates from 1 July 2024 to 1 January 2026
(covering calendar years 2025 and 2026 and financial years 2024/25 and 2025/26)

Amending Pronouncements	Download	Applies to periods
AASB 2023-5 *Amendments to Australian Accounting Standards – Lack of Exchangeability* – October 2023	Link 922kB	Beginning on or after 1 January 2025
AASB 2024-4a *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128* – November 2024	Link 272kB	Beginning on or after 1 January 2025
AASB 2026-1 *Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements* – January 2026	Link 323kB	Beginning on or after 1 July 2025 that end on or after 28 February 2026
AASB 2024-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* – July 2024	Link 321kB	Beginning on or after 1 January 2026
AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11* – September 2024	Link 316kB	Beginning on or after 1 January 2026
AASB 2025-1 *Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity* – February 2025	Link 328kB	Beginning on or after 1 January 2026
AASB 2025-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments: Tier 2 Disclosures* – March 2025	Link 284kB	Beginning on or after 1 January 2026
AASB 2025-3 *Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity: Tier 2 Disclosures* – August 2025	Link 285kB	Beginning on or after 1 January 2026