

Standard / Interpretation	Mandatory effective date (Annual periods beginning on or after...)	Applicable for the first time to year ending 30 June 2024	Applicable for the first time to half-year ending 30 June 2024
<a href="#">AASB 17</a> <i>Insurance Contracts</i>	1 January 2023	✓	x
<a href="#">AASB 2020-1</a> <i>Amendments to Australian Accounting Standards – Classification of Liabilities as current or non-current</i>	1 January 2024	x	✓
<a href="#">AASB 2021-2</a> <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i>	1 January 2023	✓	x
<a href="#">AASB 2021-5</a> <i>Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023	✓	x
<a href="#">AASB 2021-6</a> <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Accounting Standards</i>	1 January 2023	✓	x
<a href="#">AASB 2021-7b</a> <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [AASB 17 editorials]</i>	1 January 2023	✓	x
<a href="#">AASB 2022-1</a> <i>Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information</i>	1 January 2023	✓	x
<a href="#">AASB 2022-5</a> <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	1 January 2024	x	✓
<a href="#">AASB 2022-6</a> <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i>	1 January 2024	x	✓
<a href="#">AASB 2022-7</a> <i>Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards</i>	1 January 2023	✓	x
<a href="#">AASB 2022-8</a> <i>Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments</i>	1 January 2023	✓	x
<a href="#">AASB 2022-10</a> <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	1 January 2024	x	✓
<a href="#">AASB 2023-1</a> <i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i>	1 January 2024	x	✓
<a href="#">AASB 2023-2</a> <i>Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules</i>	1 January 2023	✓	x
<a href="#">AASB 2023-3</a> <i>Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2</i>	1 January 2024	x	✓

<a href="#">AASB 2023-4</a> Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules: Tier 2 Disclosures	1 January 2023	✓	x
<a href="#">AASB 2024-1</a> Amendments to Australian Accounting Standards – Supplier Finance Arrangements: Tier 2 Disclosures	1 January 2024	x	✓



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