

# IFRS AT A GLANCE

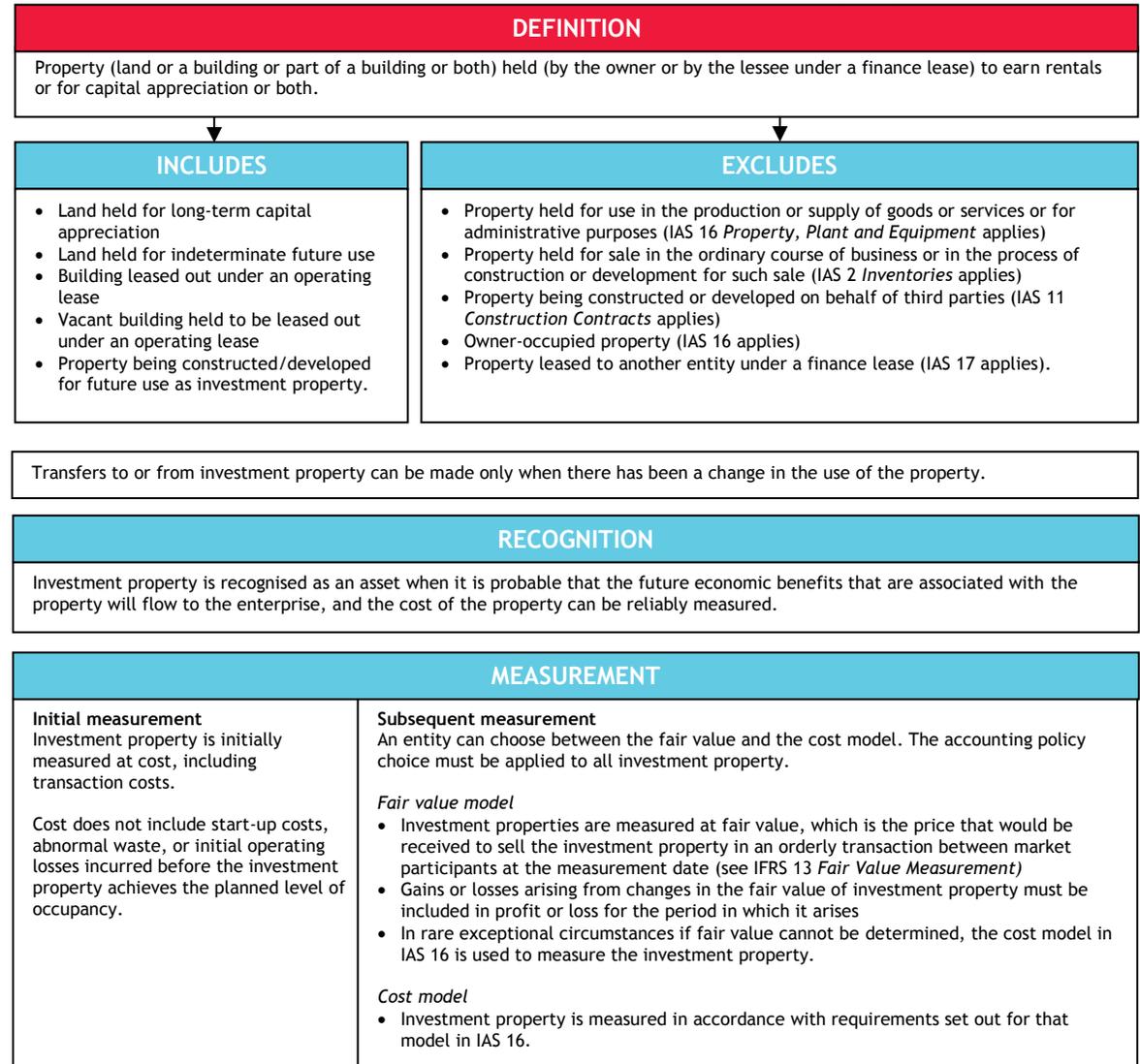
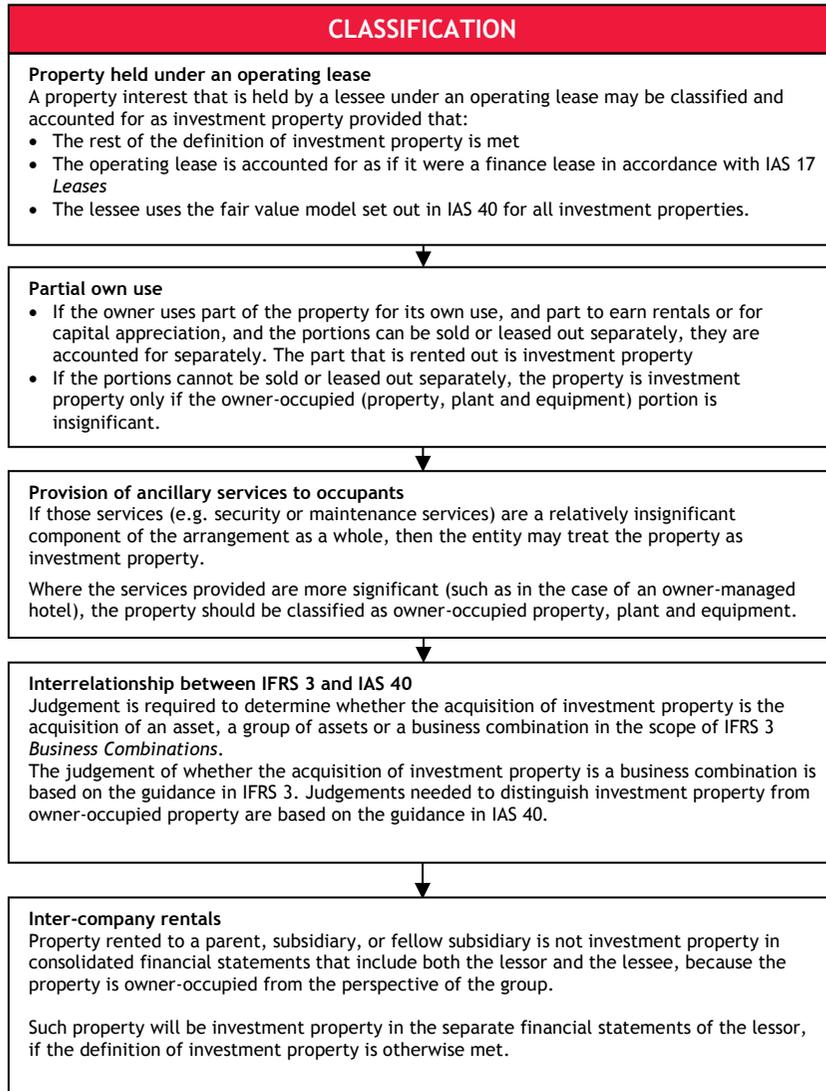
## IAS 40 *Investment Property*





# IAS 40 Investment Property

Effective Date  
Periods beginning on or after 1 January 2005



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