

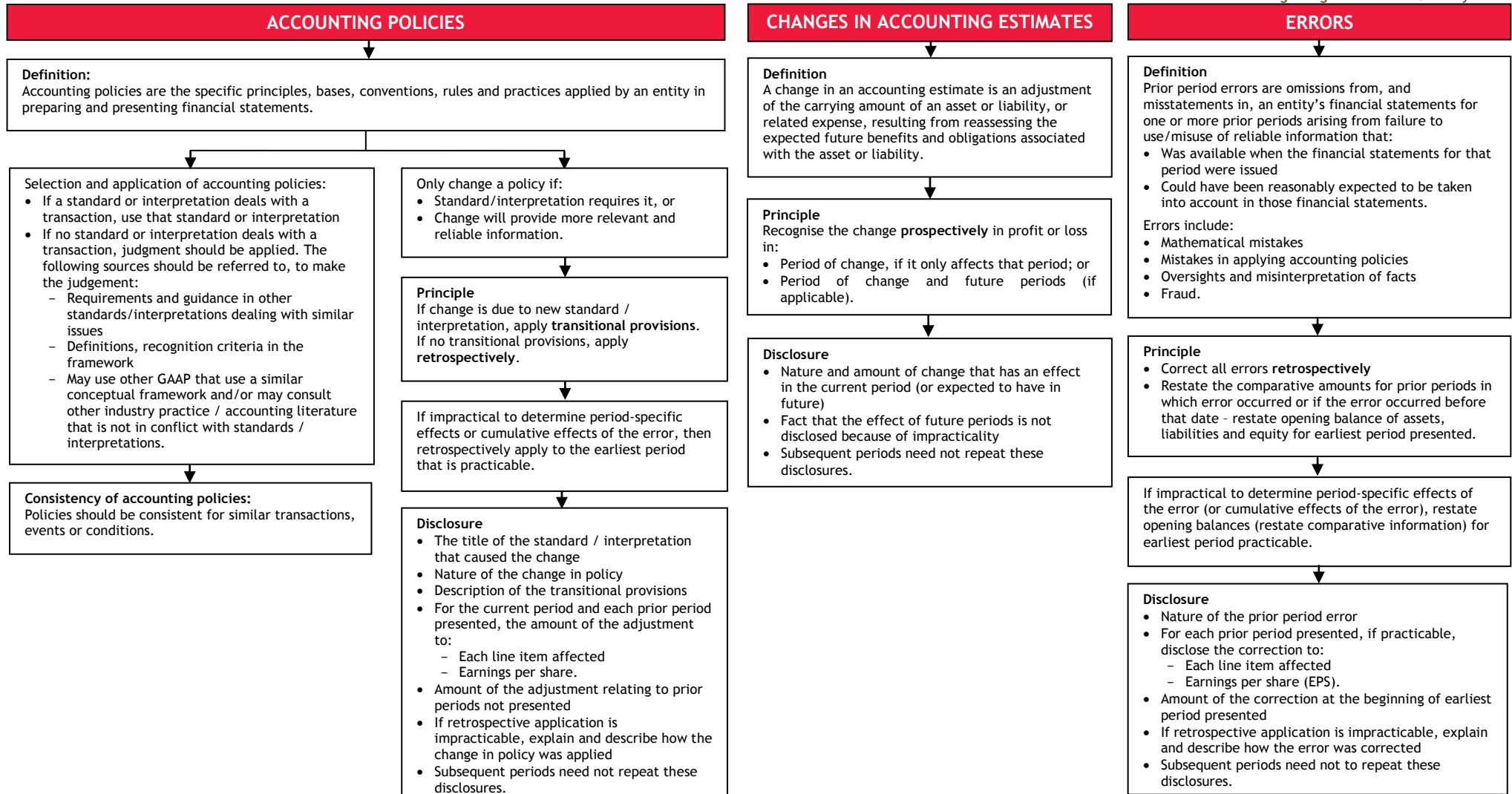
IFRS AT A GLANCE

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors



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Effective Date
Periods beginning on or after 1 January 2005



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