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This standard was published in the *Gazette* on 19 June 2026 and takes effect on 17 July 2026. There is an [explanatory note](#) at the end of this standard that includes an explanation of how and from when this standard operates.

**Amendments to PBE Standards: Specific IFRIC Interpretations**

This standard is issued under section 12(a) of the Financial Reporting Act 2013 by the New Zealand Accounting Standards Board:

- (a) acting under delegated authority of the External Reporting Board (given in accordance with section 73 of the Crown Entities Act 2004); and
- (b) after complying with section 22 of the Financial Reporting Act 2013.

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**Title**

0.1 This standard is the Amendments to PBE Standards: Specific IFRIC Interpretations.

**Commencement**

0.2 This standard takes effect on the 28th day after the date of its publication under the Legislation Act 2019 (see section 27 of the Financial Reporting Act 2013).

## Principal standards

0.3 This standard amends the following principal standards:

- Public Benefit Entity International Public Sector Accounting Standard 10 *Financial Reporting in Hyperinflationary Economies* (**PBE IPSAS 10**);
- Public Benefit Entity International Public Sector Accounting Standard 19 *Provisions, Contingent Liabilities and Contingent Assets* (**PBE IPSAS 19**); and
- Public Benefit Entity International Public Sector Accounting Standard IPSAS 39 *Employee Benefits* (**PBE IPSAS 39**).

## How amendments are made

0.4 In this standard, text in the principal standard is deleted or inserted as follows:

- (a) text that is shown as ~~struck-out~~ is deleted from the stated provision of the principal standard
- (b) text that is shown as underlined is inserted into the provision, or is inserted as a new provision, of the principal standard

Any other text included in this standard is only for the purposes of identifying these amendments within the principal standards.

## Application

0.5 The accounting periods in relation to which this standard commences to apply are:

- (a) For an **early adopter**, those accounting periods following, and including, the **early adoption accounting period**.
- (b) For any other reporting entity, those accounting periods following, and including, the first accounting period for the entity that begins on or after the **mandatory date**.

0.6 In paragraph 0.5:

**Early adopter** means a reporting entity that applies this standard for an early adoption accounting period.

**Early adoption accounting period** means an accounting period of the early adopter:

- (a) That begins before the mandatory date but has not ended or does not end before this standard takes effect (and to avoid doubt, that period may have begun before this standard takes effect); and
- (b) For which the early adopter:
  - (i) First applies this standard in preparing its financial report; and
  - (ii) Discloses in its financial report for that accounting period that this standard has been applied for that period.

**Mandatory date** means 1 January 2027.

## **Amendments to PBE IPSAS 10 *Financial Reporting in Hyperinflationary Economies***

### **Heading before paragraph 38 amended**

#### **Effective date Commencement and Application**

### **Paragraphs 39.4 and related headings added**

#### **Amendments to PBE Standards: Specific IFRIC Interpretations**

39.4 The amending standard *Amendments to PBE Standards: Specific IFRIC Interpretations*, issued in June 2026 added Appendix A (paragraphs A1 – A4). For commencement and application date provisions refer to paragraphs 0.2, 0.5 and 0.6 of *Amendments to PBE Standards: Specific IFRIC Interpretations*. An entity that applies that amending standard for an early adoption period under that amending standard must disclose that fact when reporting in relation to that period.

### **Appendix A (paragraphs A1 – A4 and related headings) added after paragraph 40**

#### **Appendix A**

#### **Applying the Restatement Approach under PBE IPSAS 10 *Financial Reporting in Hyperinflationary Economies***

This Appendix is an integral part of PBE IPSAS 10.

- A1. This Appendix provides guidance on how to apply the requirements of this Standard in a reporting period in which an entity identifies, using the criteria in paragraph 5, the existence of hyperinflation in the economy of its functional currency, when that economy was not hyperinflationary in the prior period, and the entity therefore restates its financial statements in accordance with this Standard. Specifically, this Appendix addresses:
- (a) How should the requirement “... stated in terms of the measuring unit current at the reporting date” in paragraph 11 be interpreted when an entity applies the Standard?
  - (b) How should an entity account for opening deferred tax items in its restated financial statements?
- A2. In the reporting period in which an entity identifies the existence of hyperinflation in the economy of its functional currency, not having been hyperinflationary in the prior period, the entity shall apply the requirements of this Standard as if the economy had always been hyperinflationary. Therefore, in relation to non-monetary items measured at historical cost, the entity's opening statement of financial position at the beginning of the earliest period presented in the financial statements shall be restated to reflect the effect of inflation from the date the assets were acquired, and the liabilities were incurred or assumed until the reporting date. For non-monetary items carried in the opening statement of financial position at amounts current at dates other than those of acquisition or incurrence, that restatement shall reflect instead the effect of inflation from the dates those carrying amounts were determined until the reporting date.
- A3. At the reporting date, deferred tax items are recognised and measured in accordance with PBE IAS 12 *Income Taxes*. However, the deferred tax figures in the opening statement of financial position for the reporting period shall be determined as follows:
- (a) the entity remeasures the deferred tax items in accordance with PBE IAS 12 after it has restated the nominal carrying amounts of its non-monetary items at the date of the opening statement of financial position of the reporting period by applying the measuring unit at that date.
  - (b) the deferred tax items remeasured in accordance with (a) are restated for the change in the measuring unit from the date of the opening statement of financial position of the reporting period to the end of that reporting period.

The entity applies the approach in (a) and (b) in restating the deferred tax items in the opening statement of financial position of any comparative periods presented in the restated financial statements for the reporting period in which the entity applies this Standards.

- A4. After an entity has restated its financial statements, all corresponding figures in the financial statements for a subsequent reporting period, including deferred tax items, are restated by applying the change in the measuring unit for that subsequent reporting period only to the restated financial statements for the previous reporting period.

## **Amendments to PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets**

### **Paragraph 112.12 and related heading added**

#### **Amendments to PBE Standards: Specific IFRIC Interpretations**

- 112.12 The amending standard *Amendments to PBE Standards: Specific IFRIC Interpretations*, issued in June 2026 amended paragraphs A4 - A6 in Appendix A and amended Appendix B by adding paragraphs B1 – B4. For commencement and application date provisions refer to paragraphs 0.2, 0.5 and 0.6 of *Amendments to PBE Standards: Specific IFRIC Interpretations*. An entity that applies that amending standard for an early adoption period under that amending standard must disclose that fact when reporting in relation to that period.

### **In Appendix A, paragraph A4 and heading before paragraph A4 amended**

#### **Consensus Application of PBE IPSAS 19 to Changes in Existing Decommissioning, Restoration and Similar Liabilities**

- A4. Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits required to settle the obligation, or a change in the discount rate, shall be accounted for in accordance with paragraphs ~~A3–A5~~ A5–A7 below.

### **In Appendix A, paragraph A5(c) amended**

A5.

- (c) If the adjustment results in an addition to the cost of an asset, the entity shall consider whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the entity shall test the asset for impairment by estimating its recoverable amount, and shall account for any impairment loss, in accordance with PBE IPSAS 21 *Impairment of Non-Cash-Generating Assets* ~~and~~ or PBE IPSAS 26 *Impairment of Cash-Generating Assets*.

### **In Appendix A, paragraph A6(a) amended**

A6.

- (a) Changes in the liability alter the revaluation surplus or deficit previously recognised on that class of assets.
- (i) ~~If the carrying amount of a class of assets is increased as a result of changes in the liability, the increase~~ A decrease in the liability shall (subject to (b)) be recognised in other comprehensive revenue and expense and accumulated in net assets/equity under the heading of revaluation surplus. However, the increase ~~decrease in the liability shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same class of assets previously recognised in surplus or deficit.~~
- (ii) ~~If the carrying amount of a class of assets is decreased as a result of changes in the liability, the decrease~~ An increase in the liability shall be recognised in surplus or deficit. However, the decrease ~~increase in the liability shall be recognised in other comprehensive revenue and expense to the extent of any credit balance existing in the revaluation surplus in respect of that class of assets.~~

### **In Appendix A, paragraph A6(c) amended**

A6.

- (c) A change in the liability is an indication that the asset may have to be revalued in order to ensure that the carrying amount does not differ materially from that which would be determined using fair value ~~at the end of the reporting period~~ the reporting date. Any such revaluation shall be taken into account in determining the amounts to be recognised in surplus or deficit or in other comprehensive revenue and expense under (a). If a revaluation is necessary, all assets of that class shall be revalued.

## In Appendix B, paragraphs B1-B4 and the related headings added before paragraph B1 and related heading

### Introduction

- B1. The purpose of decommissioning, restoration and environmental rehabilitation funds, hereafter referred to as ‘decommissioning funds’ or ‘funds’, is to segregate assets to fund some or all of the costs of decommissioning plant (such as a power plant) or certain equipment (such as cars), or in undertaking environmental rehabilitation (such as rectifying pollution of water or restoring mined land), together referred to as ‘decommissioning’.
- B2. Contributions to these funds may be voluntary or required by regulation or law. The funds may have one of the following structures:
- (a) Funds that are established by a single contributor to fund its own decommissioning obligations, whether for a particular site, or for a number of geographically dispersed sites.
  - (b) Funds that are established with multiple contributors to fund their individual or joint decommissioning obligations, when contributors are entitled to reimbursement for decommissioning expenses to the extent of their contributions plus any actual earnings on those contributions less their share of the costs of administering the fund. Contributors may have an obligation to make additional contributions, for example, in the event of the bankruptcy of another contributor.
  - (c) Funds that are established with multiple contributors to fund their individual or joint decommissioning obligations when the required level of contributions is based on the current activity of a contributor and the benefit obtained by that contributor is based on its past activity. In such cases there is a potential mismatch in the amount of contributions made by a contributor (based on current activity) and the value realisable from the fund (based on past activity).
- B3. Such funds generally have the following features:
- (a) The fund is separately administered by independent trustees.
  - (b) Entities (contributors) make contributions to the fund, which are invested in a range of assets that may include both debt and equity investments, and are available to help pay the contributors’ decommissioning costs. The trustees determine how contributions are invested, within the constraints set by the fund’s governing documents and any applicable legislation or other regulations.
  - (c) The contributors retain the obligation to pay decommissioning costs. However, contributors are able to obtain reimbursement of decommissioning costs from the fund up to the lower of the decommissioning costs incurred and the contributor’s share of assets of the fund.
  - (d) The contributors may have restricted access or no access to any surplus of assets of the fund over those used to meet eligible decommissioning costs.

### Scope

- B4. This Appendix applies to accounting in the financial statements of a contributor for interests arising from decommissioning funds that have both of the following features:
- (a) The assets are administered separately (either by being held in a separate legal entity or as segregated assets within another entity); and
  - (b) A contributor’s right to access the assets is restricted.

## Paragraphs B1–B8 and associated headings renumbered as paragraphs B5–B12 and heading before new paragraph B6 amended

### Issues

- B4~~5~~. The issues addressed in this Appendix are:
- (a) How should a contributor account for its interest in a fund?
  - (b) When a contributor has an obligation to make additional contributions, for example, in the event of the bankruptcy of another contributor, how should that obligation be accounted for?

## **Consensus Application of PBE IPSAS 19 to Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds**

### ***Accounting for an Interest in a Fund***

- ~~B26.~~ The contributor shall recognise its obligation to pay decommissioning costs as a liability and recognise its interest in the fund separately unless the contributor is not liable to pay decommissioning costs even if the fund fails to pay.
- ~~B37.~~ The contributor shall determine whether it has control, joint control or significant influence over the fund by reference to PBE IPSAS 35 *Consolidated Financial Statements*, PBE IPSAS 36 *Investments in Associates and Joint Ventures*, and PBE IPSAS 37 *Joint Arrangements*. If it does, the contributor shall account for its interest in the fund in accordance with those Standards.
- ~~B48.~~ If a contributor does not have control, joint control or significant influence over the fund, the contributor shall recognise the right to receive reimbursement from the fund as a reimbursement in accordance with this Standard. This reimbursement shall be measured at the lower of:
- The amount of the decommissioning obligation recognised; and
  - The contributor's share of the fair value of the net assets of the fund attributable to contributors.

Changes in the carrying value of the right to receive reimbursement other than contributions to and payments from the fund shall be recognised in surplus or deficit in the period in which these changes occur.

### ***Accounting for Obligations to make Additional Contributions***

- ~~B59.~~ When a contributor has an obligation to make potential additional contributions, for example, in the event of the bankruptcy of another contributor or if the value of the investment assets held by the fund decreases to an extent that they are insufficient to fulfil the fund's reimbursement obligations, this obligation is a contingent liability that is within the scope of this Standard. The contributor shall recognise a liability only if it is probable that additional contributions will be made.

### **Disclosure**

- ~~B610.~~ A contributor shall disclose the nature of its interest in a fund and any restrictions on access to the assets in the fund.
- ~~B711.~~ When a contributor has an obligation to make potential additional contributions that is not recognised as a liability (see paragraph 5), it shall make the disclosures required by paragraph 100 of this Standard.
- ~~B812.~~ When a contributor accounts for its interest in the fund in accordance with paragraph 4, it shall make the disclosures required by paragraph 98(c) of this Standard.

## **Amendments to PBE IPSAS 39 *Employee Benefits***

### **Paragraph 175.1 added after paragraph 175**

- 175.1 The amending standard *Amendments to PBE Standards: Specific IFRIC Interpretations*, issued in June 2026 added Appendix AA. An entity shall apply Appendix AA from the beginning of the first period presented in the first financial statements to which the Appendix applies. At the beginning of that first period, an entity shall recognise any initial adjustment arising from the application of Appendix AA in accumulated comprehensive revenue and expense.

### **Heading before paragraph 176 amended**

### **Effective date Commencement and Application**

### **Paragraph 177.3 and related heading added**

### **Amendments to PBE Standards: Specific IFRIC Interpretations**

177.3 The amending standard *Amendments to PBE Standards: Specific IFRIC Interpretations*, issued in June 2026 added Appendix AA (paragraphs AA1 – AA23). For commencement and application date provisions refer to paragraphs 0.2, 0.5 and 0.6 of *Amendments to PBE Standards: Specific IFRIC Interpretations*. An entity that applies that amending standard for an early adoption period under that amending standard must disclose that fact when reporting in relation to that period.

## Appendix AA (paragraphs AA1 – AA23 and the related headings) added after paragraph AG14

### Appendix AA

#### The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

This Appendix is an integral part of PBE IPSAS 39.

##### Introduction

AA1. Paragraph 66 of this Standard limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. Paragraph 8 defines the asset ceiling as ‘the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan’. Identifying when refunds or reductions in future contributions should be regarded as available, particularly when a minimum funding requirement exists, can be challenging.

AA2. Minimum funding requirements exist in many countries to improve the security of the post-employment benefit promise made to members of an employee benefit plan. Such requirements normally stipulate a minimum amount or level of contributions that must be made to a plan over a given period. Therefore, a minimum funding requirement may limit the ability of the entity to reduce future contributions.

AA3. Further, the limit on the measurement of a defined benefit asset may cause a minimum funding requirement to be onerous. Normally, a requirement to make contributions to a plan would not affect the measurement of the defined benefit asset or liability. This is because the contributions, once paid, will become plan assets and so the additional net liability is nil. However, a minimum funding requirement may give rise to a liability if the required contributions will not be available to the entity once they have been paid.

AA4. This Appendix applies to all post-employment defined benefits and other long-term employee defined benefits, and addresses:

- (a) When refunds or reductions in future contributions should be regarded as available in accordance with the definition of the asset ceiling in paragraph 8;
- (b) How a minimum funding requirement might affect the availability of reductions in future contributions; and
- (c) When a minimum funding requirement might give rise to a liability.

AA5. For the purpose of this Appendix, minimum funding requirements are any requirements to fund a post-employment or other long-term defined benefit plan.

#### Application of PBE IPSAS 39 to The Limit on a Defined Benefit Asset and Minimum Funding Requirements

##### Availability of a Refund or Reduction in Future Contributions

AA6. An entity shall determine the availability of a refund or a reduction in future contributions in accordance with the terms and conditions of the plan and any statutory requirements in the jurisdiction of the plan.

AA7. An economic benefit, in the form of a refund or a reduction in future contributions, is available if the entity can realise it at some point during the life of the plan or when the plan liabilities are settled. In particular, such an economic benefit may be available even if it is not realisable immediately at the reporting date.

AA8. The economic benefit available does not depend on how the entity intends to use the surplus. An entity shall determine the maximum economic benefit that is available from refunds, reductions in future contributions or a combination of both. An entity shall not recognise economic benefits from a combination of refunds and reductions in future contributions based on assumptions that are mutually exclusive.

AA9. In accordance with PBE IPSAS 1 *Presentation of Financial Reports*, the entity shall disclose information about the key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. This might include

disclosure of any restrictions on the current realisability of the surplus or disclosure of the basis used to determine the amount of the economic benefit available.

**The Economic Benefit Available as a Refund**

**The Right to a Refund**

AA10. A refund is available to an entity only if the entity has an unconditional right to a refund:

- (a) During the life of the plan, without assuming that the plan liabilities must be settled in order to obtain the refund (e.g., in some jurisdictions, the entity may have a right to a refund during the life of the plan, irrespective of whether the plan liabilities are settled); or
- (b) Assuming the gradual settlement of the plan liabilities over time until all members have left the plan; or
- (c) Assuming the full settlement of the plan liabilities in a single event (i.e., as a plan wind-up).

An unconditional right to a refund can exist whatever the funding level of a plan at the reporting date.

AA11. If the entity's right to a refund of a surplus depends on the occurrence or non-occurrence of one or more uncertain future events not wholly within its control, the entity does not have an unconditional right and shall not recognise an asset.

**Measurement of the Economic Benefit**

AA12. An entity shall measure the economic benefit available as a refund as the amount of the surplus at the reporting date (being the fair value of the plan assets less the present value of the defined benefit obligation) that the entity has a right to receive as a refund, less any associated costs.

AA13. In measuring the amount of a refund available when the plan is wound up (paragraph AA10(c)), an entity shall include the costs to the plan of settling the plan liabilities and making the refund. For example, an entity shall deduct professional fees if these are paid by the plan rather than the entity, and the costs of any insurance premiums that may be required to secure the liability on wind-up.

AA14. If the amount of a refund is determined as the full amount or a proportion of the surplus, rather than a fixed amount, an entity shall make no adjustment for the time value of money, even if the refund is realisable only at a future date.

**The Economic Benefit Available as a Contribution Reduction**

AA15. If there is no minimum funding requirement for contributions relating to future service, the economic benefit available as a reduction in future contributions is the future service cost to the entity for each period over the shorter of the expected life of the plan and the expected life of the entity. The future service cost to the entity excludes amounts that will be borne by employees.

AA16. An entity shall determine the future service costs using assumptions consistent with those used to determine the defined benefit obligation and with the situation that exists at the reporting date as determined by this Standard. Therefore, an entity shall assume no change to the benefits to be provided by a plan in the future until the plan is amended and shall assume a stable workforce in the future unless the entity makes a reduction in the number of employees covered by the plan. In the latter case, the assumption about the future workforce shall include the reduction.

**The Effect of a Minimum Funding Requirement on the Economic Benefit Available as a Reduction in Future Contributions**

AA17. An entity shall analyse any minimum funding requirement at a given date into contributions that are required to cover (a) any existing shortfall for past service on the minimum funding basis and (b) future service.

AA18. Contributions to cover any existing shortfall on the minimum funding basis in respect of services already received do not affect future contributions for future service. They may give rise to a liability in accordance with paragraphs AA22–AA23.

AA19. If there is a minimum funding requirement for contributions relating to future service, the economic benefit available as a reduction in future contributions is the sum of:

- (a) Any amount that reduces future minimum funding requirement contributions for future service because the entity made a prepayment (i.e., paid the amount before being required to do so); and

- (b) The estimated future service cost in each period in accordance with paragraphs AA15-AA16, less the estimated minimum funding requirement contributions that would be required for future service in those periods if there were no prepayment as described in (a).

AA20. An entity shall estimate the future minimum funding requirement contributions for future service taking into account the effect of any existing surplus determined using the minimum funding basis but excluding the prepayment described in paragraph AA19(a). An entity shall use assumptions consistent with the minimum funding basis and, for any factors not specified by that basis, assumptions consistent with those used to determine the defined benefit obligation and with the situation that exists at the reporting date as determined by this Standard. The estimate shall include any changes expected as a result of the entity paying the minimum contributions when they are due. However, the estimate shall not include the effect of expected changes in the terms and conditions of the minimum funding basis that are not substantively enacted or contractually agreed at the reporting date.

AA21. When an entity determines the amount described in paragraph AA19(b), if the future minimum funding requirement contributions for future service exceed the future service cost in any given period, that excess reduces the amount of the economic benefit available as a reduction in future contributions. However, the amount described in paragraph AA19(b) can never be less than zero.

***When a Minimum Funding Requirement May Give Rise to a Liability***

AA22. If an entity has an obligation under a minimum funding requirement to pay contributions to cover an existing shortfall on the minimum funding basis in respect of services already received, the entity shall determine whether the contributions payable will be available as a refund or reduction in future contributions after they are paid into the plan.

AA23. To the extent that the contributions payable will not be available after they are paid into the plan, the entity shall recognise a liability when the obligation arises. The liability shall reduce the net defined benefit asset or increase the net defined benefit liability so that no gain or loss is expected to result from applying paragraph 66 of this Standard when the contributions are paid.

**Issued at Wellington on 15 June 2026**

Dr Carolyn Cordery

Chair

New Zealand Accounting Standards Board acting under delegated authority of the External Reporting Board

## EXPLANATORY NOTE AND OTHER INFORMATION

*This note and other information is not part of the standard*

### Explanatory note

This standard is the Amendments to PBE Standards: Specific IFRIC Interpretations.

As a result of amendments arising from *Amendments to IPSAS Standards: Specific IFRIC Interpretations* issued by the International Public Sector Standard Board (IPSASB), this standard:

- Amends Appendix A *Changes in existing Decommissioning, Restoration and Similar Liabilities* and Appendix B *Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds* in PBE IPSAS 19 *Provisions, Contingent Liabilities and Contingent Assets*. Those amendments clarify the accounting for decommissioning, restoration and similar liabilities in Appendix A, and the scope of Appendix B, which relates to decommissioning, restoration and environmental rehabilitation funds;
- Adds Appendix A *Applying the Restatement Approach under PBE IPSAS 10 Financial Reporting in Hyperinflationary Economies* to PBE IPSAS 10. This Appendix clarifies how an entity restates its financial statements in the first year of hyperinflation; and
- Adds Appendix AA *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction* to PBE IPSAS 39 *Employee Benefits*. This Appendix clarifies how an entity should consider limits on the defined benefit asset and minimum funding requirements when accounting for its post-employment defined benefits.

This standard applies to accounting periods that begin or after 1 January 2027 unless the reporting entity is an early adopter.

This standard is accompanied by the following non-authoritative material which supports application of the amendments:

- Illustrative examples of accounting for the effect of changes in the measurement of existing decommissioning, restoration and similar liabilities when applying Appendix A of PBE IPSAS 19;
- Illustrative examples demonstrating how minimum funding requirements affect recognition of liabilities and prepayments when applying Appendix AA of PBE IPSAS 39; and
- Amendments to the Basis of Conclusions of PBE IPSAS 10, PBE IPSAS 19 and PBE IPSAS 39 respectively, explaining why the New Zealand Accounting Standards Board made the amendments to those standards.

The Illustrative Examples and Bases for Conclusions accompany, but are not part of, the Amendments to PBE Standards: Specific IFRIC Interpretations, and are available on the XRB website.

The paragraph numbering within this Amendment Standard refers to the paragraph numbering of the Principal Standard as issued. The footnote numbering within this Amendment Standard may be adjusted consecutively rather than referring to the footnote numbering of the Principal Standard as issued. Accordingly, some paragraph and footnote numbering may not align with the compilation of the standard as published from time to time by the XRB on its website.

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## Minimum Legislative Information

This standard is secondary legislation published under the Legislation Act 2019.

<b>Title</b>	Amendments to PBE Standards: Specific IFRIC Interpretations
<b>Principal or amendment</b>	Amendment
<b>Consolidated version</b>	No
<b>Empowering Act and provisions</b>	Section 12(a) of the <a href="#">Financial Reporting Act 2013</a>
<b>Replacement empowering Act and provision</b>	
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<b>Related instruments (unofficial XRB consolidation)</b>	<a href="#">PBE IPSAS 10 <i>Financial Reporting in Hyperinflationary Economies</i></a> <a href="#">PBE IPSAS 19 <i>Provisions, Contingent Liabilities and Contingent Assets</i></a> <a href="#">PBE IPSAS 39 <i>Employee Benefits</i></a>