

## **Amendment to IC Interpretation 12 Service Concession Arrangements**

The footnote to '*Framework for the Preparation and Presentation of Financial Statements*' in the References section is amended. New text is underlined and deleted text is struck through.

- <sup>1</sup> ~~In November 2011 the MASB replaced the *Framework* with the *Conceptual Framework for Financial Reporting*. The reference is to the *Framework for the Preparation and Presentation of Financial Statements*, adopted by the MASB in 2007.~~