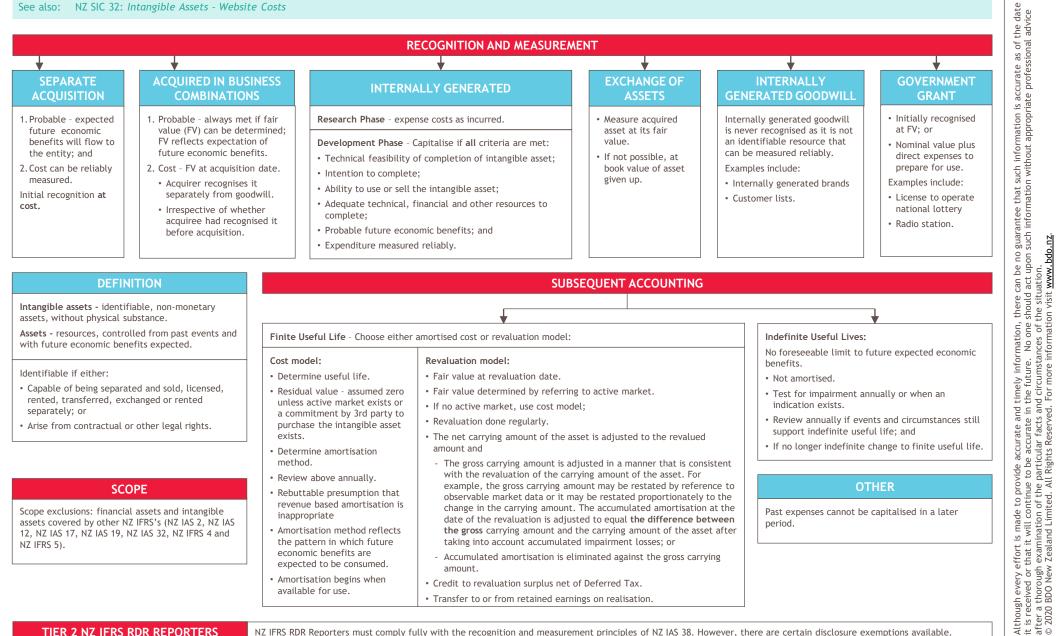
NZ IAS 38: INTANGIBLE ASSETS

See also: NZ SIC 32: Intangible Assets - Website Costs



TIER 2 NZ IFRS RDR REPORTERS

NZ IFRS RDR Reporters must comply fully with the recognition and measurement principles of NZ IAS 38. However, there are certain disclosure exemptions available.

Effective Periods Beginning 1 January 2007