



1. The Board has considered the issue of whether the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.

2. The Board has concluded that the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.

3. The Board has concluded that the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.

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7. The Board has concluded that the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.

8. The Board has concluded that the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.

9. The Board has concluded that the requirements in paragraph 10 of IAS 38 apply to the recognition of intangible assets that are not identifiable intangible assets.



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ISSN 1477 – 206 X

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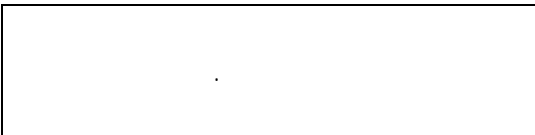
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