



MEMBERS' HANDBOOK

Update No. 12

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Document Reference and Title

Instructions

Explanations

VOLUME II

[Contents of Volume II](#)

Replace contents pages i, ii and v with revised contents pages i, ii and v.

Revised contents pages

INTERPRETATIONS (HKAS-Int)

[HKAS-Int 21](#) [Income Taxes – Recovery of](#) [Revalued Non-Depreciable Assets](#)

Replace page 2 with revised page 2.

Amended page

INTERPRETATIONS (SSAP-Int)

[Interpretation 24](#) [Revenue – Pre-completion Contracts](#) [for the Sale of Development](#) [Properties](#)

Insert these pages after Interpretation 23.

New Interpretation