



Solution 120.3

Component	Retail and consumer
Index	Leases
Short title	Accounting treatment of key money

Attention: This guidance is based on the revised standards and interpretations that are mandatory for accounting periods commencing 1 January 2005. A company may early adopt an individual revised standard, but only in its entirety. Guidance based on the previous version of the standards is included in the “Applying IFRS 2004” guidance.

Temporarily removed and currently being redrafted