

share-based payment transaction	A transaction in which the entity receives goods or services as consideration for equity instruments of the entity (including shares or share options), or acquires goods or services by incurring liabilities to the supplier of those goods or services for amounts that are based on the price of the entity's shares or other equity instruments of the entity.
small and medium-sized entities (SMEs)	SMEs are entities that: <ul style="list-style-type: none">(a) do not have public accountability; and(b) publish general purpose financial statements for external users.
state (employee benefit) plan	Employee benefit plans established by legislation to cover all entities (or all entities in a particular category, for example a specific industry) and operated by national or local government or by another body (for example an autonomous agency created specifically for this purpose) which is not subject to control or influence by the reporting entity.
statement of changes in equity	Financial statement that presents the profit or loss for a period, items of income and expense recognised directly in equity for the period, the effects of changes in accounting policy and corrections of errors recognised in the period, and (depending on the format of the statement of changes in equity chosen by the entity) the amounts of transactions with equity holders acting in their capacity as equity holders during the period.
statement of income and retained earnings	Financial statement that presents the profit or loss and changes in retained earnings for a period.
substantively enacted	Tax rates shall be regarded as substantively enacted when future events required by the enactment process will not change the outcome.