

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008, Accounting for a modification of a share-based payment transaction that changes its classification from cash-settled to equity-settled . (See end of Document for details)

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

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INTERNATIONAL FINANCIAL REPORTING STANDARD 2

Share-based payment

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Appendix B

Application Guidance

Accounting for a modification of a share-based payment transaction that changes its classification from cash-settled to equity-settled

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Textual Amendments applied to the whole legislation

- F1** Regulation revoked (31.12.2020) by The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/685), reg. 1(2), Sch. 2 para. 1 (with reg. 20(2)) (as amended by S.I. 2020/335, regs. 1, 5); 2020 c. 1, Sch. 5 para. 1(1)

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