
Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008, No contractual obligation to deliver cash or another financial asset (paragraphs 17-20). (See end of Document for details)

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008,
No contractual obligation to deliver cash or another financial asset (paragraphs 17-20). (See end of Document for details)

INTERNATIONAL ACCOUNTING STANDARD 32

Financial instruments: presentation

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008, No contractual obligation to deliver cash or another financial asset (paragraphs 17-20). (See end of Document for details)

Appendix

APPLICATION GUIDANCE

IAS 32 Financial instruments: presentation

PRESENTATION

Liabilities and equity (paragraphs 15-27)

No contractual obligation to deliver cash or another financial asset (paragraphs 17-20)

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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)

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008, No contractual obligation to deliver cash or another financial asset (paragraphs 17-20).