Commission Regulation (EU) No 1293/2009 of 23 December 2009 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 32 (Text with EEA relevance) (revoked)

Article 1 In the Annex to Regulation (EC) No 1126/2008, International Accounting...
Article 2 Each company shall apply the amendment to IAS 32, as...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

CLASSIFICATION OF RIGHTS ISSUES

Amendment to IAS 32 Financial Instruments: Presentation

DEFINITIONS (SEE ALSO PARAGRAPHS AG3–AG23)
11 The following terms are used in this Standard with the...
PRESENTATION
Liabilities and equity (see also paragraphs AG13–AG14J and AG25–AG29A)
16 When an issuer applies the definitions in paragraph 11 to...
EFFECTIVE DATE AND TRANSITION
97E Paragraphs 11 and 16 were amended by Classification of Rights...

Changes to legislation:
There are currently no known outstanding effects for the Commission Regulation (EU) No 1293/2009.