

## ANNEX

### INTERNATIONAL ACCOUNTING STANDARDS

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**Changes to legislation:** There are currently no known outstanding effects for the Commission  
Regulation (EC) No 1126/2008, Financial assets . (See end of Document for details)

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## INTERNATIONAL FINANCIAL REPORTING STANDARD 9

### *Financial Instruments*

#### CHAPTER 5

#### Measurement

#### 5.4 AMORTISED COST MEASUREMENT

##### Financial assets

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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, Financial assets .