

Commission Regulation (EC) No 1142/2009 of 26 November 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 Financial Reporting Interpretations Committee's (IFRIC) Interpretation 17 (Text with EEA relevance) (revoked)

- Article 1 The Annex to Regulation (EC) No 1126/2008 is amended as...
Article 2 Each company shall apply IFRIC 17 and the amendments to...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

IFRIC INTERPRETATION 17 Cash Assets to Owners

REFERENCES

BACKGROUND

- 1 Sometimes an entity distributes assets other than cash (non-cash assets)...
- 2 International Financial Reporting Standards (IFRSs) do not provide guidance on...

SCOPE

- 3 This Interpretation applies to the following types of non-reciprocal distributions...
- 4 This Interpretation applies only to distributions in which all owners...
- 5 This Interpretation does not apply to a distribution of a...
- 6 In accordance with paragraph 5, this Interpretation does not apply...
- 7 In accordance with paragraph 5, this Interpretation does not apply...
- 8 This Interpretation addresses only the accounting by an entity that...

ISSUES

- 9 When an entity declares a distribution and has an obligation...

CONSENSUS

When to recognise a dividend payable

- 10 The liability to pay a dividend shall be recognised when...

Measurement of a dividend payable

- 11 An entity shall measure a liability to distribute non-cash assets...
- 12 If an entity gives its owners a choice of receiving...
- 13 At the end of each reporting period and at the...

Accounting for any difference between the carrying amount of the...

- 14 When an entity settles the dividend payable, it shall recognise...

Presentation and disclosures

- 15 An entity shall present the difference described in paragraph 14...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1142/2009. (See end of Document for details)

- 16 An entity shall disclose the following information, if applicable:
- 17 If, after the end of a reporting period but before...
EFFECTIVE DATE
- 18 An entity shall apply this Interpretation prospectively for annual periods...

Appendix

Amendments to IFRS 5 Assets Held for Sale and Discontinued Operations

SCOPE

- 5A The classification, presentation and measurement requirements in this IFRS applicable...

CLASSIFICATION OF NON-CURRENT ASSETS (OR DISPOSAL GROUPS) AS HELD FOR...

- 8 For the sale to be highly probable, the appropriate level...

- 12A A non-current asset (or disposal group) is classified as held...

MEASUREMENT OF NON-CURRENT ASSETS (OR DISPOSAL GROUPS) CLASSIFIED AS HELD...

- 15A An entity shall measure a non-current asset (or disposal group)...

EFFECTIVE DATE

- 44D Paragraphs 5A, 12A and 15A were added and paragraph 8...

Amendments to IAS 10 Events After the Reporting Period

DIVIDENDS

- 13 If dividends are declared after the reporting period but before...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1142/2009.