

Commission Regulation (EC) No 824/2009 of 9 September 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) 39 and International Financial Reporting Standard (IFRS) 7 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008 International Accounting...
- Article 2 Where a company has already presented its financial statements in...
- Article 3 This Regulation shall enter into force on the third day...  
Signature

---

ANNEX

Reclassification of Financial Assets — Effective Date and Transition (Amendments...  
Amendment to IAS 39

EFFECTIVE DATE AND TRANSITION

103H Reclassification of Financial Assets (Amendments to IAS 39 and IFRS...

103I Reclassification of Financial Assets — Effective Date and Transition (Amendments...

Amendment to IFRS 7

EFFECTIVE DATE AND TRANSITION

44E Reclassification of Financial Assets (Amendments to IAS 39 and IFRS...

44F Reclassification of Financial Assets — Effective Date and Transition (Amendments...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 824/2009.