

Commission Regulation (EU) No 633/2010 of 19 July 2010 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 14 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008 International Financial...
- Article 2 Each company shall apply the amendments to IFRIC 14, as...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

AMENDMENTS TO IFRIC 14

BACKGROUND

- 3A In November 2009 the International Accounting Standards Board amended IFRIC...

CONSENSUS

The economic benefit available as a contribution reduction

- 16 If there is no minimum funding requirement for contributions relating...

- 17 An entity shall determine the future service costs using assumptions...

The effect of a minimum funding requirement on the economic...

- 18 An entity shall analyse any minimum funding requirement at a...

- 20 If there is a minimum funding requirement for contributions relating...

- 21 An entity shall estimate the future minimum funding requirement contributions...

- 22 When an entity determines the amount described in paragraph 20(b),...

EFFECTIVE DATE

- 27B Prepayments of a Minimum Funding Requirement added paragraph 3A and...

TRANSITION

- 29 An entity shall apply the amendments in paragraphs 3A, 16–18...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 633/2010.