

Commission Regulation (EU) No 662/2010 of 23 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 19 and International Financial Reporting Standard (IFRS) 1 (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 19 and amendment to IFRS...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IFRIC INTERPRETATION 19 Liabilities with Equity Instruments

REFERENCES

BACKGROUND

1 A debtor and creditor might renegotiate the terms of a...

SCOPE

2 This Interpretation addresses the accounting by an entity when the...

3 An entity shall not apply this Interpretation to transactions in...

ISSUES

4 This Interpretation addresses the following issues:

CONSENSUS

5 The issue of an entity's equity instruments to a creditor...

6 When equity instruments issued to a creditor to extinguish all...

7 If the fair value of the equity instruments issued cannot...

8 If only part of the financial liability is extinguished, the...

9 The difference between the carrying amount of the financial liability...

10 When only part of the financial liability is extinguished, consideration...

11 An entity shall disclose a gain or loss recognised in...

EFFECTIVE DATE AND TRANSITION

12 An entity shall apply this Interpretation for annual periods beginning...

13 An entity shall apply a change in accounting policy in...

Appendix

Amendment to IFRS 1 First-time Adoption of International Financial Reporting Standards

The amendment in this appendix shall be applied for annual...

A heading and paragraph D25 are added to Appendix D...

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EU) No 662/2010. (See end of Document for details)

Extinguishing financial liabilities with equity instruments

D25 A first-time adopter may apply the transitional provisions in IFRIC...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 662/2010.