

Commission Regulation (EU) No 1205/2011 of 22 November 2011
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 Standard (IFRS) 7 (Text with EEA relevance) (revoked)

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

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

AMENDMENTS TO IFRS 7: Disclosures

TRANSFERS OF FINANCIAL ASSETS

- 42A The disclosure requirements in paragraphs 42B–42H relating to
transfers of...
- 42B An entity shall disclose information that enables users of its...
- 42C For the purposes of applying the disclosure requirements in
paragraphs...
Transferred financial assets that are not derecognised in their entirety...
- 42D An entity may have transferred financial assets in such a...
Transferred financial assets that are derecognised in their entirety
- 42E To meet the objectives set out in paragraph 42B(b), when...
- 42F An entity may aggregate the information required by
paragraph 42E...
- 42G In addition, an entity shall disclose for each type of...
Supplementary information
- 42H An entity shall disclose any additional information that it
considers...

EFFECTIVE DATE AND TRANSITION

- 44M Disclosures—Transfers of Financial Assets (Amendments to IFRS 7),
issued in...

Appendix B Application guidance

DERECOGNITION (PARAGRAPHS 42C–42H)

Continuing involvement (paragraph 42C)

- B29 The assessment of continuing involvement in a
transferred financial asset...
- B30 An entity does not have a continuing involvement in
a...
- B31 Continuing involvement in a transferred financial
asset may result from...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 1205/2011. (See end of Document for details)

Transferred financial assets that are not derecognised in their entirety...

B32 Paragraph 42D requires disclosures when part or all of the...

Types of continuing involvement (paragraphs 42E–42H)

B33 Paragraphs 42E–42H require qualitative and quantitative disclosures for each type...

Maturity analysis for undiscounted cash outflows to repurchase transferred assets...

B34 Paragraph 42E(e) requires an entity to disclose a maturity analysis...

B35 An entity shall use its judgement to determine an appropriate...

B36 If there is a range of possible maturities, the cash...

Qualitative information (paragraph 42E(f))

B37 The qualitative information required by paragraph 42E(f) includes a description...

Gain or loss on derecognition (paragraph 42G(a))

B38 Paragraph 42G(a) requires an entity to disclose the gain or...

Supplementary information (paragraph 42H)

B39 The disclosures required in paragraphs 42D–42G may not be sufficient...

AMENDMENT TO IFRS 7 of International Financial Reporting Standards

EFFECTIVE DATE

39F Disclosures—Transfers of Financial Assets (Amendments to IFRS 7), issued in...

Appendix Short-term exemptions from IFRSs

Disclosures about financial instruments

E4 A first-time adopter may apply the transitional provisions in paragraph...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 1205/2011.