

Commission Regulation (EU) No 149/2011 of 18 February 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 Improvements to International Financial Reporting Standards (IFRSs) (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 points...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS Reporting Standards
Improvements to IFRSs

Amendments to IFRS 1 First-time Adoption of International Financial Reporting...

PRESENTATION AND DISCLOSURE

- 27 IAS 8 does not apply to the changes in accounting...
27A If during the period covered by its first IFRS financial...
Use of deemed cost for operations subject to rate regulation...
31B If an entity uses the exemption in paragraph D8B for...
Interim financial reports
32 To comply with paragraph 23, if an entity presents an...

EFFECTIVE DATE

- 39E Improvements to IFRSs issued in May 2010 added paragraphs 27A,...

Amendment to Appendix D of IFRS 1 First-time Adoption of...

- D1 An entity may elect to use one or more of...
Deemed cost
D8 A first-time adopter may have established a deemed cost in...
D8B Some entities hold items of property, plant and equipment or...

Amendments to IFRS 3 Business Combinations

THE ACQUISITION METHOD

- Measurement principle
19 For each business combination, the acquirer shall measure at the...
Exceptions to the recognition or measurement principles
Exceptions to the measurement principle

Share-based payment transactions

30 The acquirer shall measure a liability or an equity instrument...

EFFECTIVE DATE AND TRANSITION

Effective date

64B Improvements to IFRSs issued in May 2010 amended paragraphs 19,...

64C Paragraphs 65A–65E were added by Improvements to IFRSs issued in...

Transition

65A Contingent consideration balances arising from business combinations whose acquisition dates...

65B If a business combination agreement provides for an adjustment to...

65C A business combination agreement may allow for adjustments to the...

65D However, when a business combination agreement provides for such an...

65E In some circumstances, the acquirer may be required to make...

Application guidance

DETERMINING WHAT IS PART OF THE BUSINESS COMBINATION TRANSACTION (APPLICATION...

Acquirer share-based payment awards exchanged for awards held by the...

B56 An acquirer may exchange its share-based payment awards (replacement awards)...

Equity-settled share-based payment transactions of the acquiree

B62A The acquiree may have outstanding share-based payment transactions that the...

B62B The market-based measure of unvested share-based payment transactions is allocated...

Appendix A Amendments to IFRSs IFRS 7 Financial Instruments: Disclosures Paragraph...

Amendments to other IFRSs

IFRS 7 Financial Instruments: Disclosures

EFFECTIVE DATE AND TRANSITION

44B IFRS 3 (as revised in 2008) deleted paragraph 3(c). An...

44K Paragraph 44B was amended by Improvements to IFRSs issued in...

IAS 32 Financial Instruments: Presentation

EFFECTIVE DATE AND TRANSITION

97B IFRS 3 (as revised in 2008) deleted paragraph 4(c). An...

97G Paragraph 97B was amended by Improvements to IFRSs issued in...

IAS 39 Financial Instruments: Recognition and Measurement

EFFECTIVE DATE AND TRANSITION

- 103D IFRS 3 (as revised in 2008) deleted paragraph 2(f). An...
- 103N Paragraph 103D was amended by Improvements to IFRSs issued in...
- Amendment to IFRS 7
Financial Instruments: Disclosures
- NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS
- 32A Providing qualitative disclosures in the context of quantitative disclosures enables... Quantitative disclosures
- 34 For each type of risk arising from financial instruments, an...
Credit risk
- 36 An entity shall disclose by class of financial instrument:
Financial assets that are either past due or impaired
- 37 An entity shall disclose by class of financial asset:
Collateral and other credit enhancements obtained
- 38 When an entity obtains financial or non-financial assets during the...
- EFFECTIVE DATE AND TRANSITION
- 44L Improvements to IFRSs issued in May 2010 added paragraph 32A...
- Amendment to IAS 1
Presentation of Financial Statements
- STRUCTURE AND CONTENT
- Statement of changes in equity
Information to be presented in the statement of changes in...
- 106 An entity shall present a statement of changes in equity...
- Information to be presented in the statement of changes in...
- 106A For each component of equity an entity shall present, either...
- 107 An entity shall present, either in the statement of changes...
- TRANSITION AND EFFECTIVE DATE
- 139F Paragraphs 106 and 107 were amended and paragraph 106A was...
- Transition to consolidated and separate financial statements
Consolidated and Separate Financial Statements
Amendments to IFRSs
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- EFFECTIVE DATE AND TRANSITION
- 60B IAS 27 (as amended in 2008) added paragraphs 48A–48D and...
- 60D Paragraph 60B was amended by Improvements to IFRSs issued in...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 149/2011. (See end of Document for details)

IAS 28 Investments in Associates

EFFECTIVE DATE AND TRANSITION

41B IAS 27 (as amended in 2008) amended paragraphs 18, 19...

41E Paragraph 41B was amended by Improvements to IFRSs issued in...

IAS 31 Interests in Joint Ventures

EFFECTIVE DATE AND TRANSITION

58A IAS 27 (as amended in 2008) amended paragraphs 45 and...

58D Paragraph 58A was amended by Improvements to IFRSs issued in...

Amendment to IAS 34 Interim Financial Reporting

CONTENT OF AN INTERIM FINANCIAL REPORT

Significant events and transactions

15 An entity shall include in its interim financial report an...

15A A user of an entity's interim financial report will have...

15B The following is a list of events and transactions for...

15C Individual IFRSs provide guidance regarding disclosure requirements for many of...

16–18 [Deleted]

Other disclosures

16A In addition to disclosing significant events and transactions in accordance...

EFFECTIVE DATE

49 Paragraph 15 was amended, paragraphs 15A–15C and 16A were added...

Amendment to IAS 38 Intangible Assets

EFFECTIVE DATE AND TRANSITION

10A Paragraph AG2 was amended by Improvements to IFRSs issued in...

Appendix Application guidance

AG2 An entity may estimate the fair value of award credits...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 149/2011.