

Commission Regulation (EU) No 1374/2013 of 19 December 2013 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 36 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008, International Accounting...
- 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

Amendment to IAS 36 Impairment of Assets for Non-Financial Assets

DISCLOSURE

130 An entity shall disclose the following for an individual asset...

134 An entity shall disclose the information required by (a)–(f) for...

TRANSITIONAL PROVISIONS AND EFFECTIVE DATE

138 ...

140J In May 2013 paragraphs 130 and 134 and the heading...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 1374/2013.