

Commission Regulation (EU) No 1375/2013 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 39 (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

Amendments to IASB Derivatives and Instruments Recognition and Measurement	Novation of Derivatives and Continuation of Hedge Accounting (Amendments to IAS 113)
Fair value hedges	
91	An entity shall discontinue prospectively the hedge accounting specified in...
Cash flow hedges	
101	In any of the following circumstances an entity shall discontinue... Effective date and transition
108D	Novation of Derivatives and Continuation of Hedge Accounting (Amendments to... Assessing hedge effectiveness
AG113A	For the avoidance of doubt, the effects of replacing the...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EU) No 1375/2013.