

Commission Regulation (EU) No 301/2013 of 27 March 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 Annual Improvements to International Financial Reporting Standards, 2009-2011 Cycle (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

- Amendment to IFRS 1 First-time Adoption of International Financial Reporting...
- SCOPE
- 4A Notwithstanding the requirements in paragraphs 2 and 3, an entity...
- 4B When an entity does not elect to apply this IFRS...
- PRESENTATION AND DISCLOSURE
- Explanation of transition to IFRSs
- 23A An entity that has applied IFRSs in a previous period,...
- 23B When an entity, in accordance with paragraph 4A, does not...
- EFFECTIVE DATE
- 39P Annual Improvements 2009–2011 Cycle, issued in May 2012, added paragraphs...
- Amendment to Appendix D of IFRS 1 First-time Adoption of...
- Borrowing costs
- D23 A first-time adopter can elect to apply the requirements of...
- EFFECTIVE DATE
- 39Q Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...
- Amendment to IAS 1 Presentation of Financial Statements
- Complete set of financial statements
- 10 A complete set of financial statements comprises:
- Comparative information
- Minimum comparative information
- 38 Except when IFRSs permit or require otherwise, an entity shall...
- 38A An entity shall present, as a minimum, two statements of...
- 38B In some cases, narrative information provided in the financial statements...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 301/2013. (See end of Document for details)

Additional comparative information

38C An entity may present comparative information in addition to the...

38D For example, an entity may present a third statement of...

39 [Deleted]

40 [Deleted]

Change in accounting policy, retrospective restatement or reclassification

40A An entity shall present a third statement of financial position...

40B In the circumstances described in paragraph 40A, an entity shall...

40C When an entity is required to present an additional statement...

40D The date of that opening statement of financial position shall...

41 If an entity changes the presentation or classification of items...

TRANSITION AND EFFECTIVE DATE

139L Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraphs...

Consequential amendments to other standards resulting from the amendment to...

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

PRESENTATION AND DISCLOSURE

Comparative information

21 An entity's first IFRS financial statements shall include at least...

EFFECTIVE DATE

39R Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...

Amendment to IAS 34 Interim Financial Reporting

CONTENT OF AN INTERIM FINANCIAL REPORT

5 IAS 1 defines a complete set of financial statements as...

EFFECTIVE DATE

52 Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...

Amendment to IAS 16 Property, Plant and Equipment

RECOGNITION

8 Items such as spare parts, stand-by equipment and servicing equipment...

EFFECTIVE DATE

81G Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...

Amendment to IAS 32 Financial Instruments: Presentation

PRESENTATION

Interest, dividends, losses and gains (see also paragraph AG37)

- 35 Interest, dividends, losses and gains relating to a financial instrument...
 - 35A Income tax relating to distributions to holders of an equity...
 - 37 An entity typically incurs various costs in issuing or acquiring...
 - 39 The amount of transaction costs accounted for as a deduction...
- EFFECTIVE DATE AND TRANSITION
- 97M Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraphs...

Consequential amendments to other standards resulting from the amendment to...

Amendment to IFRIC 2 Members' Shares in Co-operative Entities and...

CONSENSUS

- 11 As required by paragraph 35 of IAS 32, distributions to...

EFFECTIVE DATE

- 17 Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...

Amendment to IAS 34 Interim Financial Reporting

CONTENT OF AN INTERIM FINANCIAL REPORT

Other disclosures

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

EFFECTIVE DATE

- 53 Annual Improvements 2009–2011 Cycle, issued in May 2012, amended paragraph...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 301/2013.