

Commission Regulation (EU) No 1361/2014 of 18 December 2014 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 Standards 3 and 13 and International Accounting Standard 40 (Text with EEA relevance) (revoked)

- Article 1 (1) The Annex to Regulation (EC) No 1126/2008 is amended...
- 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

Annual Improvements to IFRSs 2011–2013 Cycle

Amendment to IFRS 3 Business Combinations

SCOPE

- 2 This IFRS applies to a transaction or other event that...
Effective date
64J Annual Improvements Cycle 2011–2013 issued in December 2013 amended paragraph...

Amendment to IFRS 13 Fair Value Measurement

Application to financial assets and financial liabilities with offsetting positions...

- 52 The exception in paragraph 48 applies only to financial assets,...

Appendix Effective date and transition

- C4 Annual Improvements Cycle 2011–2013 issued in December 2013 amended paragraph...

Amendment to IAS 40 Investment Property

Classification of property as investment property or owner-occupied property

- 6 A property interest that is held by a lessee under...
14 Judgement is needed to determine whether a property qualifies as...
14A Judgement is also needed to determine whether the acquisition of...

Transitional provisions

Cost model
Business Combinations

- 84A Annual Improvements Cycle 2011–2013 issued in December 2013 added paragraph...

EFFECTIVE DATE

- 85D Annual Improvements Cycle 2011–2013 issued in December 2013 added headings...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 1361/2014.