

Commission Regulation (EU) 2020/2097 of 15 December 2020 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 Standard 4 (Text with EEA relevance)

- Article 1 In the Annex to Regulation (EC) No 1126/2008, International Financial...
- Article 2 Each company and each financial conglomerate as defined in Article...
- Article 3 This Regulation shall enter into force on the twentieth day...
Signature

ANNEX

Extension of the Temporary Exemption from Applying IFRS 9

Amendments to IFRS 4 Insurance Contracts

Temporary exemption from IFRS 9

- 20A IFRS 9 addresses the accounting for financial instruments and is...
- 20J If an entity no longer qualifies for the temporary exemption...

Temporary exemption from specific requirements in IAS 28

- 20O Paragraphs 35–36 of IAS 28 Investments in Associates and Joint...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) 2020/2097. (See end of Document for details)

- (1) [OJ L 243, 11.9.2002, p. 1.](#)
- (2) Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council ([OJ L 320, 29.11.2008, p. 1.](#)).
- (3) Commission Regulation (EU) 2017/1988 of 3 November 2017 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 Standard 4 ([OJ L 291, 9.11.2017, p. 72.](#)).
- (4) Directive 2002/87/EC of the European Parliament and Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council ([OJ L 35, 11.2.2003, p. 1.](#)).

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU)
2020/2097.