

Commission Regulation (EC) No 1864/2005 of 15 November 2005 amending Regulation (EC) No 1725/2003 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 No 1 and International Accounting Standards Nos. 32 and 39 (Text with EEA relevance)

- Article 1 The Annex to Regulation (EC) No 1725/2003 is amended as...
Article 2 This Regulation shall enter into force on the third day...
Signature

ANNEX

A. International Accounting Standard No 39 Financial Instruments: Recognition and Measurement...

B. The following text is added to IAS 39:

~~AMENDMENTS TO INTERNATIONAL ACCOUNTING STANDARD 39~~
~~DEFINITIONS~~

9. ...

Definitions of Four Categories of Financial Instruments

EMBEDDED DERIVATIVES

11A. Notwithstanding paragraph 11, if a contract contains one or more...

12. If an entity is required by this Standard to separate...

13. If an entity is unable to determine reliably the fair...

FAIR VALUE MEASUREMENT CONSIDERATIONS

48A. The best evidence of fair value is quoted prices in...

EFFECTIVE DATE AND TRANSITION

105. When this Standard is first applied, an entity is permitted...

105A. An entity shall apply paragraphs 11A, 48A, AG4B-AG4K, AG33A and...

105B. An entity that first applies paragraphs 11A, 48A, AG4B-AG4K, AG33A...

105C. An entity that first applies paragraphs 11A, 48A, AG4B-AG4K, AG33A...

105D. An entity shall restate its comparative financial statements using the...

Appendix Application Guidance DEFINITIONS (paragraphs 8 and 9) Designation as at...

Application Guidance

DEFINITIONS (paragraphs 8 and 9)

Designation as at Fair Value through Profit or Loss

AG4B. Paragraph 9 of this Standard allows an entity to designate...

AG4C. The decision of an entity to designate a financial asset...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1864/2005. (See end of Document for details)

Paragraph 9(b)(i): Designation eliminates or significantly reduces a measurement or...

AG4D. Under IAS 39, measurement of a financial asset or financial...

AG4E. The following examples show when this condition could be met....

AG4F. In cases such as those described in the preceding paragraph,...

AG4G. It would not be acceptable to designate only some of...

Paragraph 9(b)(ii): A group of financial assets, financial liabilities or...

AG4H. An entity may manage and evaluate the performance of a...

AG4I. The following examples show when this condition could be met....

AG4J. As noted above, this condition relies on the way the...

AG4K. Documentation of the entity's strategy need not be extensive but...

Instruments containing Embedded Derivatives

AG33A. When an entity becomes a party to a hybrid (combined)...

AG33B. Such designation may be used whether paragraph 11 requires the...

Appendix

Amendments to other Standards

Amendment to IAS 12: Disclosure and Presentation

66. In accordance with IAS 1, an entity provides disclosure of...

94. ...

Financial assets and financial liabilities at fair value through profit...

AG40. If an entity designates a financial liability or a loan...

Amendment to IFRS 1: Transition of International Financial Reporting Standards

Designation of previously recognised financial instruments

25A. IAS 39 Financial Instruments: Recognition and Measurement permits a financial...

Designation of financial assets or financial liabilities

43A. An entity is permitted to designate a previously recognised financial...

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 1864/2005. (See end of Document for details)

- (1) [OJ L 243, 11.9.2002, p. 1.](#)
- (2) [OJ L 261, 13.10.2003, p. 1.](#) Regulation as last amended by Regulation (EC) No 211/2005 ([OJ L 41, 11.2.2005, p. 1.](#)).
- (3) [OJ L 363, 9.12.2004, p. 1.](#)

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1864/2005.