

Commission Regulation (EC) No 1263/2008 of 16 December 2008 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 Interpretation Committee's (IFRIC) Interpretation 14 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008, International Financial...
- Article 2 Each company shall apply IFRIC 14, as set out in...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

ANNEX

IFRIC INTERPRETATION 14

IAS 19 — The Limit on a Defined Benefit Asset,...

REFERENCES

BACKGROUND

- 1 Paragraph 58 of IAS 19 limits the measurement of a...
- 2 Minimum funding requirements exist in many countries to improve the...
- 3 Further, the limit on the measurement of a defined benefit...

SCOPE

- 4 This Interpretation applies to all post-employment defined benefits and other...
- 5 For the purpose of this Interpretation, minimum funding requirements are...

ISSUES

- 6 The issues addressed in this Interpretation are:

CONSENSUS

Availability of a refund or reduction in future contributions

- 7 An entity shall determine the availability of a refund or...

- 8 An economic benefit, in the form of a refund or...

- 9 The economic benefit available does not depend on how the...

- 10 In accordance with IAS 1, the entity shall disclose information...

The economic benefit available as a refund

- 11 A refund is available to an entity only if the...

- 12 If the entity's right to a refund of a surplus...

- 13 An entity shall measure the economic benefit available as a...

- 14 In measuring the amount of a refund available when the...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1263/2008. (See end of Document for details)

15 If the amount of a refund is determined as the...

The economic benefit available as a contribution reduction

16 If there is no minimum funding requirement, an entity shall...

17 An entity shall determine the future service costs using assumptions...

The effect of a minimum funding requirement on the economic...

18 An entity shall analyse any minimum funding requirement at a...

19 Contributions to cover any existing shortfall on the minimum funding...

20 If there is a minimum funding requirement for contributions relating...

21 An entity shall calculate the future minimum funding contributions required...

22 If the future minimum funding contribution required in respect of...

When a minimum funding requirement may give rise to a...

23 If an entity has an obligation under a minimum funding...

24 To the extent that the contributions payable will not be...

25 An entity shall apply paragraph 58A of IAS 19 before...

26 The liability in respect of the minimum funding requirement and...

EFFECTIVE DATE

27 An entity shall apply this Interpretation for annual periods beginning...

TRANSITION

28 An entity shall apply this Interpretation from the beginning of...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1263/2008.