

Commission Regulation (EU) No 1293/2009 of 23 December 2009 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 Accounting Standard (IAS) 32 (Text with EEA relevance)

Article 1

In the Annex to Regulation (EC) No 1126/2008, International Accounting Standard (IAS) 32 *Financial instruments: presentation* is amended as set out in the Annex to this Regulation.

Article 2

Each company shall apply the amendment to IAS 32, as set out in the Annex to this Regulation, at the latest, as from the commencement date of its first financial year starting after 31 January 2010.

Article 3

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 December 2009.

For the Commission

The President

José Manuel BARROSO

Status:

Point in time view as at 31/01/2020.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 1293/2009.