

Commission Regulation (EC) No 69/2009 of 23 January 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 amendments to International Financial Reporting Standard (IFRS) 1 and International Accounting Standard (IAS) 27 (Text with EEA relevance) (revoked)

- Article 1 The Annex to Regulation (EC) No 1126/2008 is amended as...  
Article 2 Each company shall apply the amendments to IFRS 1 and...  
Article 3 This Regulation shall enter into force on the third day...  
Signature

ANNEX

~~AMENDMENTS TO IFRS 1 INVESTMENT IN A SUBSIDIARY, JOINTLY CONTROLLED ENTITIES, FINANCIAL REPORTING STANDARDS AND IAS 27 CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS~~

~~Amendment to IFRS 1 Adoption of International Financial Reporting Standards~~

~~RECOGNITION AND MEASUREMENT~~

~~Exemptions from other IFRSs~~

~~13 An entity may elect to use one or more of...  
Investments in subsidiaries, jointly controlled entities  
and associates~~

~~23A When an entity prepares separate financial  
statements, IAS 27 Consolidated...~~

~~23B If a first-time adopter measures such an  
investment at cost...~~

~~Designation of previously recognised financial  
instruments~~

~~25A IAS 39 permits...~~

~~Exceptions to retrospective application of other IFRSs~~

~~Non-controlling interests~~

~~34C A first-time adopter shall apply the following  
requirements of IAS...~~

~~PRESENTATION AND DISCLOSURE~~

~~Use of deemed cost for investments in subsidiaries, jointly  
controlled...~~

~~44A Similarly, if an entity uses a deemed cost in its...~~

~~EFFECTIVE DATE~~

~~47K Cost of an Investment in a Subsidiary, Jointly Controlled  
Entity...~~

~~Amendment to IAS 27 Consolidated and Separate Financial Statements (as amended by Improvements  
to...~~

~~DEFINITIONS~~

~~ACCOUNTING FOR INVESTMENTS IN SUBSIDIARIES,  
JOINTLY CONTROLLED ENTITIES AND ASSOCIATES...~~

**Changes to legislation:** There are currently no known outstanding effects for  
the Commission Regulation (EC) No 69/2009. (See end of Document for details)

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- 38A An entity shall recognise a dividend from a subsidiary, jointly...
- 38B When a parent reorganises the structure of its group by...
- 38C Similarly, an entity that is not a parent might establish...
- EFFECTIVE DATE AND TRANSITION
- 45B Cost of an Investment in a Subsidiary, Jointly Controlled  
Entity...
- 45C Cost of an Investment in a Subsidiary, Jointly Controlled  
Entity...

#### Appendix Amendments to other IFRSs

##### IAS 18 Revenue

- A1 IAS 18 is amended as described below.
- 32 When unpaid interest has accrued before the acquisition of  
an...
- 38 Cost of an Investment in a Subsidiary, Jointly Controlled  
Entity...

##### IAS 21 The Effects of Changes in Foreign Exchange Rates

- A2 In IAS 21, paragraph 49 is amended as follows:

##### IAS 36 Impairment of Assets

- A3 In IAS 36, after paragraph 12(g), a heading and subparagraph...
- 12 In assessing whether there is any indication that an asset...
- 140D Cost of an Investment in a Subsidiary, Jointly Controlled  
Entity...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 69/2009.