

Commission Regulation (EC) No 839/2009 of 15 September 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) 39 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008, International Accounting...
- Article 2 Each company shall apply the amendments to IAS 39, as...
- Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

- Eligible Hedged Items (Amendment to IAS 39 Financial Instruments: Recognition...
EFFECTIVE DATE AND TRANSITION
- 103G An entity shall apply paragraphs AG99BA, AG99E, AG99F, AG110A and...
Hedged items (paragraphs 78–84)
Qualifying items (paragraphs 78–80)
AG99BA An entity can designate all changes in the cash flows...
Designation of financial items as hedged items (paragraphs 81 and...
AG99E Paragraph 81 permits an entity to designate something other than...
AG99F To be eligible for hedge accounting, the designated risks and...
- Hedge accounting (paragraphs 85–93)
AG110A Paragraph 74(a) permits an entity to separate the intrinsic value...
AG110B If an entity designates a purchased option in its entirety...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 839/2009.