

Commission Regulation (EU) No 244/2010 of 23 March 2010 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 Standard (IFRS) 2 (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, as set out in...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

Amendments to IFRS 2 Share-based Payment

SCOPE

- 2 An entity shall apply this IFRS in accounting for all...
3 [Deleted]
3A A share-based payment transaction may be settled by another group...
EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS
Overview
13A In particular, if the identifiable consideration received (if any) by...

Share-based payment transactions among group entities

SHARE-BASED PAYMENT TRANSACTIONS AMONG GROUP ENTITIES (2009 AMENDMENTS)

- 43A For share-based payment transactions among group entities, in its separate...
43B The entity receiving the goods or services shall measure the...
43C The entity settling a share-based payment transaction when another entity...
43D Some group transactions involve repayment arrangements that require one group...

EFFECTIVE DATE

- 63 An entity shall apply the following amendments made by Group...

WITHDRAWAL OF INTERPRETATIONS

- 64 Group Cash-settled Share-based Payment Transactions issued in June 2009 supersedes...

DEFINED TERMS

SCOPE OF IFRS 2

Share-based payment transactions among group entities (2009 amendments)

- B45 Paragraphs 43A–43C address the accounting for share-based payment transactions among...

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EU) No 244/2010. (See end of Document for details)

- B46 Although the discussion below focuses on transactions with employees, it...
- B47 Four issues are commonly encountered in share-based payment transactions among...
Share-based payment arrangements involving an entity's own equity instruments
- B48 The first issue is whether the following transactions involving an...
- B49 The entity shall account for share-based payment transactions in which...
- B50 If the shareholder has an obligation to settle the transaction...
Share-based payment arrangements involving equity instruments of the parent
- B51 The second issue concerns share-based payment transactions between two or...
- B52 Therefore, the second issue concerns the following share-based payment arrangements:...
- A parent grants rights to its equity instruments to the...
- B53 The subsidiary does not have an obligation to provide its...
- B54 The parent has an obligation to settle the transaction with...
A subsidiary grants rights to equity instruments of its parent...
- B55 Because the subsidiary does not meet either of the conditions...
Share-based payment arrangements involving cash-settled payments to employees
- B56 The third issue is how an entity that receives goods...
- B57 The subsidiary does not have an obligation to settle the...
- B58 Because the parent has an obligation to settle the transaction...
- Transfer of employees between group entities
- B59 The fourth issue relates to group share-based payment arrangements that...
- B60 If the subsidiary has an obligation to settle the transaction...
- B61 Such an employee, after transferring between group entities, may fail...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 244/2010.