

Commission Regulation (EU) No 183/2013 of 4 March 2013 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 1 (Text with EEA relevance) (revoked)

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

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

- Amendments to IFRS 1 First-time Adoption of International Financial Reporting...
Government Loans
- 39N Government Loans (Amendments to IFRS 1), issued in March 2012,...
- 39O Paragraphs B10 and B11 refer to IFRS 9. If an...
- B1 An entity shall apply the following exceptions:
Government loans
- B10 A first-time adopter shall classify all government loans received as...
- B11 Despite paragraph B10, an entity may apply the requirements in...
- B12 The requirements and guidance in paragraphs B10 and B11 do...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 183/2013.