

Commission Regulation (EU) No 313/2013 of 4 April 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 Consolidated Financial Statements, Joint Arrangements and Disclosure of Interest in Other Entities: Transition Guidance (Amendments to International Financial Reporting Standards 10, 11, and 12) (Text with EEA relevance)

- Article 1 (1) The Annex to Regulation (EC) No 1126/2008 is amended...
- 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

Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance

Amendments to IFRS 10 Consolidated Financial Statements

- C1A Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in...
- C2 An entity shall apply this IFRS retrospectively, in accordance with...
- C2A Notwithstanding the requirements of paragraph 28 of IAS 8, when...
- C2B For the purposes of this IFRS, the date of initial...
- C3 At the date of initial application, an entity is not...
- C4 If, at the date of initial application, an investor concludes...
- C4A If measuring an investee's assets, liabilities and non-controlling interests in...
- C4B When an investor applies paragraphs C4–C4A and the date that...
- C4C When an investor applies paragraphs C4–C4A and the date that...
- C5 If, at the date of initial application, an investor concludes...
- C5A If measuring the interest in the investee in accordance with...
- C6 Paragraphs 23, 25, B94 and B96–B99 were amendments to IAS...
References to the 'immediately preceding period'
- C6A Notwithstanding the references to the annual period immediately preceding the...
- C6B If an entity presents unadjusted comparative information for any earlier...

Amendments to IFRS 11 Joint Arrangements

- C1A Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in...
Transition
- C1B Notwithstanding the requirements of paragraph 28 of IAS 8 Accounting...

Status: Point in time view as at 04/04/2013.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EU) No 313/2013. (See end of Document for details)

Joint ventures—transition from proportionate consolidation to the equity method

C2 When changing from proportionate consolidation to the equity method, an...

C3 The opening balance of the investment determined in accordance with...

C4 If aggregating all previously proportionately consolidated assets and liabilities results...

C5 An entity shall disclose a breakdown of the assets and...

C6 ...

Joint operations—transition from the equity method to accounting for assets...

C7 When changing from the equity method to accounting for assets...

C8 An entity shall determine its interest in the assets and...

C9 Any difference arising from the investment previously accounted for using...

C10 An entity changing from the equity method to accounting for...

C11 ...

Transition provisions in an entity's separate financial statements

C12 An entity that, in accordance with paragraph 10 of IAS...

References to the 'immediately preceding period'

C12A Notwithstanding the references to the 'immediately preceding period' in paragraphs...

C12B If an entity presents unadjusted comparative information for any earlier...

Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards

IFRS 1 First-time Adoption of International Financial Reporting Standards

39S Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in...

Joint arrangements

D31 A first-time adopter may apply the transition provisions in IFRS...

Amendments to IFRS 12 Disclosure of Interests in Other Entities...

C1A Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in...

C2 ...

C2A The disclosure requirements of this IFRS need not be applied...

C2B The disclosure requirements of paragraphs 24–31 and the corresponding guidance...

Status: Point in time view as at 04/04/2013.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EU) No 313/2013. (See end of Document for details)

- (1) OJ L 243, 11.9.2002, p. 1.
- (2) OJ L 320, 29.11.2008, p. 1.

Status:

Point in time view as at 04/04/2013.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 313/2013.