

Commission Regulation (EU) No 1361/2014 of 18 December 2014 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 Standards 3 and 13 and International Accounting Standard 40 (Text with EEA relevance)

Article 1

- 1 The Annex to Regulation (EC) No 1126/2008 is amended as follows:
 - a IFRS 3 *Business combinations* is amended as set out in the Annex to this Regulation;
 - b IFRS 13 *Fair value measurement* is amended as set out in the Annex to this Regulation;
 - c IAS 40 *Investment property* is amended as set out in the Annex to this Regulation.
- 2 Any reference to IFRS 9 as laid down in the Annex to this Regulation shall be read as a reference to IAS 39 *Financial instruments: recognition and measurement*.

Article 2

Each company shall apply the amendments referred to in Article 1(1), at the latest, as from the commencement date of its first financial year starting on or after [set the first day of the month following the date of entry into force of this Regulation].

Article 3

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 December 2014.

For the Commission

The President

Jean-Claude JUNCKER