

Commission Regulation (EU) 2015/2343 of 15 December 2015 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 5 and 7 and International Accounting Standards 19 and 34 (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 referred to in Article...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

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ANNEX

Annual Improvements to IFRSs 2012–2014 Cycle

- ~~Amendment IFRS 6~~ **IFRS 6** Non-current Assets Held for Sale and Discontinued Operations...  
Changes to a plan of sale or to a plan...  
26. If an entity has classified an asset (or disposal group)...  
26A If an entity reclassifies an asset (or disposal group) directly...  
27. The entity shall measure a non-current asset (or disposal group)...  
28. The entity shall include any required adjustment to the carrying...  
29. If an entity removes an individual asset or liability from...  
EFFECTIVE DATE  
44L Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014,...
- ~~Amendment IFRS 7~~ **IFRS 7** Financial Instruments: Disclosures  
EFFECTIVE DATE AND TRANSITION  
44R Disclosures—Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7),...  
44AA Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014,...  
Continuing involvement (paragraph 42C)  
B30 An entity does not have a continuing involvement in a...  
B30A When an entity transfers a financial asset, the entity may...
- ~~Consequential IFRS 1~~ **IFRS 1** First-time Adoption of International Financial Reporting Standards  
EFFECTIVE DATE  
39AA Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014,...  
Disclosures about financial instruments  
E4A A first-time adopter may apply the transition provisions in paragraph...
- ~~Amendment IAS 19~~ **IAS 19** Employee Benefits  
Actuarial assumptions: discount rate

**Changes to legislation:** There are currently no known outstanding effects for  
the Commission Regulation (EU) 2015/2343. (See end of Document for details)

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83. The rate used to discount post-employment benefit obligations (both funded...

TRANSITION AND EFFECTIVE DATE

176. Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014,...

177. An entity shall apply the amendment in paragraph 176 from...

Amendment to IAS 34 Interim Financial Reporting

Other disclosures

16A In addition to disclosing significant events and transactions in accordance...

(a) ...

EFFECTIVE DATE

56. Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014,...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EU) 2015/2343.