

Commission Regulation (EU) 2015/2441 of 18 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 Accounting Standard 27 (Text with EEA relevance)

Article 1

- 1 The Annex to Regulation (EC) No 1126/2008 is amended as follows:
 - a International Financial Reporting Standard (IFRS) 1 *First-time Adoption of International Financial Reporting Standards* is amended as set out in the Annex to this Regulation;
 - b International Accounting Standard (IAS) 27 *Separate Financial Statements* is amended as set out in the Annex to this Regulation;
 - c International Accounting Standard 28 *Investments in Associates and Joint Ventures* 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*.

Status:

Point in time view as at 18/12/2015.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) 2015/2441, Article 1.