

Stand Übernahme der IAS/IFRS/IFRIC durch EU

	ARC	Freigabe EU-Kommission	EU-Amtsblatt
IFRS 1		06.04.2004	17.04.2004
IAS 39	01.10.2004	19.11.2004	09.12.2004
Improvements Project (IAS 1, 2, 8, 10, 15, 16, 17, 21, 24, 27, 28, 31, 33, 40)	30.11.2004	29.12.2004	31.12.2004
IFRS 3 – 5 IAS 32 IAS 36 IAS 38 IFRIC 1	30.11.2004	29.12.2004	31.12.2004
IFRS 2	20.12.2004	04.02.2005	11.02.2005
IFRIC 2	25.02.2005	07.07.2005	08.07.2005
– Amendments to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities – IFRS 6 – Amendment to IAS 19 – IFRIC 4 – IFRIC 5	20.05.2005		

Amendment to IAS 39 Financial Instruments: Recognition and Measurement: The Fair Value Option	08.07.2005		
---	------------	--	--

—