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IFRS-Status

Standards und Interpretationen in Kraft

Verabschiedete, noch nicht in Kraft getretene Standards und Interpretationen

Offizielle Entwürfe zu Standards und Interpretationen

Offizielle Diskussionspapiere

Weitere Verlautbarungen von IASB, ISSB und IFRS Foundation

Noch unveröffentlichte Projekte

EU-Endorsement-Status

Stand: 17. August 2022

Dr. Stephan Glanz

Standards in Kraft

für Berichtsperiode beginnend *vor* dem 1. Januar 2022

	Titel	*Veröffentlichung (ggf. letzte Änderung)*
	Preface to IFRS	2008 (amended)
IFRS 1	**First-time Adoption of IFRS**	2017 (amended)
IFRS 2	**Share-based Payment**	2018 (amended)
IFRS 3	**Business Combinations**	2018 (amended)
IFRS 4	**Insurance Contracts**	2020 (amended)
IFRS 5	**Non-current Assets Held for Sale and Discontinued Operations**	2014 (amended)
IFRS 6	**Exploration for and Evaluation of Mineral Resources**	2007 (amended)
IFRS 7	**Financial Instruments: Disclosures**	2020 (amended)
IFRS 8	**Operating Segments**	2014 (amended)
IFRS 9	**Financial Instruments**	2020 (amended)
IFRS 10	**Consolidated Financial Statements**	2014 (amended)
IFRS 11	**Joint Arrangements**	2017 (amended)
IFRS 12	**Disclosure of Interests in Other Entities**	2016 (amended)
IFRS 13	**Fair Value Measurement**	2016 (amended)
IFRS 14	**Regulatory Deferral Accounts**	2014
IFRS 15	**Revenue from Contracts with Customers**	2016 (amended)
IFRS 16	**Leases**	2021 (amended)
IAS 1	**Presentation of Financial Statements**	2018 (amended)
IAS 2	**Inventories**	2016 (amended)
IAS 7	**Cash Flow Statements**	2016 (amended)
IAS 8	**Accounting Policies, Changes in Accounting Estimates and Errors**	2018 (amended)
IAS 10	**Events after the Balance Sheet Date**	2018 (amended)
IAS 12	**Income Taxes**	2017 (amended)
IAS 16	**Property, Plant and Equipment**	2016 (amended)
IAS 19	**Employee Benefits**	2018 (amended)
IAS 20	**Accounting for Government Grants and Disclosure of Government Assistance**	2014 (amended)
IAS 21	**The Effects of Changes in Foreign Exchange Rates**	2016 (amended)
IAS 23	**Borrowing Costs**	2017 (amended)

Standards in Kraft – Fortsetzung

für Berichtsperiode beginnend *vor* dem 1. Januar 2022

	Titel	*Veröffentlichung (ggf. letzte Änderung)*
IAS 24	**Related Party Disclosures**	2013 (amended)
IAS 26	**Accounting and Reporting by Retirement Benefit Plans**	1994 (reformatted)
IAS 27	**Separate Financial Statements**	2014 (amended)
IAS 28	**Investments in Associates and Joint Ventures**	2017 (amended)
IAS 29	**Financial Reporting in Hyperinflationary Economies**	2008 (amended)
IAS 31	**Interests in Joint Ventures**	2011 (amended)
IAS 32	**Financial Instruments: Presentation**	2017 (amended)
IAS 33	**Earnings per Share**	2014 (amended)
IAS 34	**Interim Financial Reporting**	2018 (amended)
IAS 36	**Impairment of Assets**	2014 (amended)
IAS 37	**Provisions, Contingent Liabilities and Contingent Assets**	2018 (amended)
IAS 38	**Intangible Assets**	2016 (amended)
IAS 39	**Financial Instruments: Recognition and Measurement**	2020 (amended)
IAS 40	**Investment Property**	2016 (amended)
IAS 41	**Agriculture**	2016 (amended)
IFRS for SMEs	**Small and Medium-sized Entities (SMEs)**	2015 (amended)

Interpretationen in Kraft

für Berichtsperiode beginnend _vor_ dem 1. Januar 2022

	Titel	*Veröffentlichung (ggf. letzte Änderung)*
IFRIC 1	**Changes in Existing Decommissioning, Restoration and Similar Liabilities**	2016 (amended)
IFRIC 2	**Members' Shares in Co-operative Entities and Similar Instruments**	2014 (amended)
IFRIC 5	**Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds**	2014 (amended)
IFRIC 6	**Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment**	2005
IFRIC 7	**Applying the Restatement Approach under IAS 29**	2005
IFRIC 10	**Interim Financial Reporting and Impairment**	2014 (amended)
IFRIC 12	**Service Concession Arrangements**	2016 (amended)
IFRIC 14	**IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction**	2011 (amended)
IFRIC 16	**Hedges of a Net Investment in a Foreign Operation**	2014 (amended)
IFRIC 17	**Distributions of Non-cash Assets to Owners**	2011 (amended)
IFRIC 19	**Extinguishing Financial Liabilities with Equity Instruments**	2014 (amended)
IFRIC 20	**Stripping Costs in the Production Phase of a Surface Mine**	2011
IFRIC 21	**Levies**	2013
IFRIC 22	**Foreign Currency Transactions and Advance Consideration**	2016
IFRIC 23	**Uncertainty over Income Tax Treatments**	2017
SIC-7	**Introduction of the Euro**	2007 (amended)
SIC-10	**Government Assistance – No Specific Relation to Operating Activities**	2007 (amended)
SIC-25	**Income Taxes – Changes in the Tax Status of an Entity or its Shareholders**	2007 (amended)
SIC-29	**Service Concession Arrangements: Disclosures**	2016 (amended)
SIC-32	**Intangible Assets – Web Site Costs**	2016 (amended)

Verabschiedete, noch nicht in Kraft getretene Standards

für Berichtsperiode beginnend *ab* dem 1. Januar 2022

	Titel	*Veröffent-lichung*
Amendments to IFRS 10, IAS 28 / Effective Date of Amendments to IFRS 10, IAS 28	**Sale or Contribution of Assets between an Investor and its Associate or Joint Venture** Inkrafttreten offen (Datum des Inkrafttretens wurde auf unbestimmte Zeit verschoben) *Folge-Amendments: IFRS 1, IAS 28*	09.2014 / 12.2015
IFRS 17	**Insurance Contracts** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023 (aufgeschoben) Ersetzt IFRS 4 *Folge-Amendments: IFRS 1, IFRS 3, IFRS 5, IFRS 7, IFRS 9, IFRS 15, IAS 1, IAS 7, IAS 16, IAS 19, IAS 28, IAS 32, IAS 36, IAS 37, IAS 38, IAS 40, SIC-27*	05.2017 / 10.2018 / 06.2020 (amended)
Amendments to IAS 1	**Classification of Liabilities as Current or Non-current** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023 (aufgeschoben)	01.2020 / 07.2020
Amendments to IFRS 3	**Reference to the Conceptual Framework** In Kraft für Berichtsperioden beginnend ab 1. Januar 2022	05.2020
Amendments to IAS 16	**Property, Plant and Equipment: Proceeds before Intended Use** In Kraft für Berichtsperioden beginnend ab 1. Januar 2022	05.2020
Amendments to IAS 37	**Onerous Contracts – Cost of Fulfilling a Contract** In Kraft für Berichtsperioden beginnend ab 1. Januar 2022	05.2020
Amendments to IFRS 1, IFRS 9, IFRS 16, IAS 41	**Annual Improvements to IFRS Standards 2018-2020** In Kraft für Berichtsperioden beginnend ab 1. Januar 2022	05.2020
~~Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4, IFRS 16~~	~~**Interest Rate Benchmark Reform – Phase 2**~~ ~~In Kraft für Berichtsperioden beginnend ab 1. Januar 2021~~	~~08.2020~~
Amendments to IAS 8	**Definition of Accounting Estimates** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023	02.2021
Amendments to IAS 1, Practice Statement 2	**Disclosure of Accounting Policies** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023 *Folge-Amendments: IFRS 7, IAS 26, IAS 34, IFRS 8, IAS 1*	02.2021

Verabschiedete, noch nicht in Kraft getretene Standards – Fortsetzung

für Berichtsperiode beginnend *ab* dem 1. Januar 2022

	Titel	*Veröffent-lichung*
~~Amendment to IFRS 16~~	~~**Covid-19-Related Rent Concessions beyond 30 June 2021**~~ ~~In Kraft für Berichtsperioden beginnend ab 1. April 2021~~	~~03.2021~~
Amendments to IAS 12	**Deferred Tax related to Assets and Liabilities arising from a Single Transaction** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023	05.2021
Amendment to IFRS 17	**Initial Application of IFRS 17 and IFRS 9 – Comparative Information** In Kraft für Berichtsperioden beginnend ab 1. Januar 2023	12.2021

Verabschiedete, noch nicht in Kraft getretene Interpretationen

für Berichtsperiode beginnend *ab* dem 1. Januar 2022

	Titel	*Veröffent-lichung*

Verabschiedete weitere Verlautbarungen des IASB oder des ISSB

	Titel	*Veröffent-lichung*
	Conceptual Framework for Financial Reporting *Folge-Amendments (ohne Bases for Conclusions): IFRS 2, IFRS 3, IFRS 6, IFRS 14, IAS 1, IAS 8, IAS 34, IAS 37, IAS 38, IFRIC 12, IFRIC 19, IFRIC 20, IFRIC 22, SIC-32, Practice Statement 2*	10.2018 (amended)
Practice Statement 1	**Management Commentary**	12.2010
Educational Material	**Unquoted equity instruments within the scope of IFRS 9** Illustrative examples to accompany IFRS 13 Fair Value Measurement	02.2013 (updated)
Illustrative Guidance	**A Guide for Micro-sized Entities Applying the IFRS for SMEs (2009)**	06.2013
Report & Feedback Statement	**Post-implementation Review: IFRS 8 Operating Segments**	07.2013
Report & Feedback Statement	**Post-implementation Review of IFRS 3 Business Combinations**	06.2015
Practice Statement 2	**Making Materiality Judgements**	10.2018 (amended)
SMEIG Q&A	**Accounting for financial guarantee contracts in individual or separate financial statements of issuer** (Section 12, Issue 1)	12.2017
Project Report & Feedback Statement	**Post-implementation Review of IFRS 13** *Fair Value Measurement*	12.2018
SMEIG Q&A	**Application of the undue cost or effort exemption when measuring fair value on transition to the *IFRS for SMEs* Standard** (Section 35, Issue 1)	03.2020
	IFRS 9 and covid-19 Accounting for expected credit losses applying IFRS 9 *Financial Instruments* in the light of current uncertainty resulting from the covid-19 pandemic	03.2020
	IFRS 16 and covid-19 Accounting for covid-19-related rent concessions applying IFRS 16 *Leases*	04.2020
Taxonomy Update	**IFRS Taxonomy 2019** *Interest Rate Benchmark Reform* Amendments to IFRS 9, IAS 39 und IFRS 7	03.2020

Verabschiedete weitere Verlautbarungen des IASB oder des ISSB – Fortsetzung

	Titel	*Veröffent-lichung*
Taxonomy Update	**IFRS Taxonomy 2020** *Covid-19-Related Rent Concessions* Amendment to IFRS 16	08.2020
	Effects of climate-related matters on financial statements	11.2020
Taxonomy Update	**IFRS Taxonomy 2020** *Interest Rate Benchmark Reform – Phase 2* Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4, IFRS 16	12.2020
	Going concern – a focus on disclosure	01.2021
Taxonomy Update	**IFRS Taxonomy 2020** *Amendments to IFRS 17, Extension of the Temporary Exemption from Applying IFRS 9 and Property, Plant and Equipment – Proceeds before Intended Use*	03.2021
Taxonomy Update	**IFRS Taxonomy 2020** *General Improvements and Common Practice – Presentation of information in primary financial statements*	03.2021
Taxonomy Update	**IFRS Taxonomy 2020** *General Improvements and Common Practice – IAS 19 Employee Benefits*	03.2021
Taxonomy Update 1	**IFRS Accounting Taxonomy 2021** *Disclosure of Accounting Policies and Definition of Accounting Estimates*	02.2022
Taxonomy Update 2	**IFRS Accounting Taxonomy 2021** *Technology Update*	03.2022
Taxonomy Update 3	**IFRS Accounting Taxonomy 2021** *Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Amendment to IFRS 17)*	03.2022
Project Summary	**Pension Benefits that Depend on Asset Returns**	04.2022
Project Report & Feedback Statement	**Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12**	06.2022

Entwürfe zu Standards

soweit die Veröffentlichung eines Standards noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
ED/2009/2 (sistiert)	**Income Tax** Inkrafttreten offen *Ersetzt IAS 12* *Folge-Amendments: IFRS 1, IFRS 5, IAS 1, IAS 32, IAS 34*	03.2009	31.07.2009
ED/2009/8 (sistiert)	**Rate-regulated Activities** Inkrafttreten offen *Folge-Amendments: IFRS 1, IAS 37, IAS 38, IFRIC 12*	07.2009	20.11.2009
ED/2010/1 (sistiert)	**Measurement of Liabilities in IAS 37** Proposed amendment to IAS 37 Inkrafttreten offen	01.2010	19.05.2010 (verlängert)
ED/2012/3	**Equity Method – Share of Other Net Asset Changes** Proposed amendments to IAS 28 Inkrafttreten offen	11.2012	22.03.2013
ED/2014/4	**Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value** Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28, IAS 36 and Illustrative Examples for IFRS 13 Inkrafttreten offen	09.2014	16.01.2015
ED/2017/2	**Improvements to IFRS 8 Operating Segments** Proposed amendments to IFRS 8 and IAS 34 Inkrafttreten offen	03.2017	31.07.2017
ED/2018/1	**Accounting Policy Changes** Proposed amendments to IAS 8 Inkrafttreten offen	03.2018	27.07.2018

Entwürfe zu Standards – Fortsetzung

soweit die Veröffentlichung eines Standards noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
ED/2019/4	**Amendments to IFRS 17** Proposed amendments to IFRS 17 In Kraft für Berichtsperioden beginnend ab 1. Januar 2022	06.2019	25.09.2019
ED/2019/7	**General Presentation and Disclosures** In Kraft für Berichtsperioden beginnend 18-24 Monate nach Veröffentlichung des Standards Ersetzt IAS 1 *Folge-Amendments: IAS 7, IFRS 12, IAS 33, IAS 34, IAS 8, IFRS 7*	12.2019	30.09.2020 (Frist ver-längert)
ED/2020/4	**Lease Liability in a Sale and Leaseback** Proposed amendment to IFRS 16 Inkrafttreten offen	11.2020	29.03.2021
ED/2021/1	**Regulatory Assets and Regulatory Liabilities** In Kraft für Berichtsperioden beginnend innerhalb von 18-24 Monaten ab Veröffentlichung des Standards Ersetzt IFRS 14 *Folge-Amendments: IFRS 1, IFRS 3, IFRS 5, IAS 1, IAS 8, IAS 36*	01.2021	30.07.2021 (Frist ver-längert)
ED/2021/3	**Disclosure Requirements in IFRS Standards – A Pilot Approach** Proposed amendments to IFRS 13 and IAS 19 Inkrafttreten offen	03.2021	12.01.2022 (Frist ver-längert)
ED/2021/4	**Lack of Exchangeability** Proposed amendments to IAS 21 Inkrafttreten offen	04.2021	01.09.2021

Entwürfe zu Standards – Fortsetzung

soweit die Veröffentlichung eines Standards noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
ED/2021/7	**Subsidiaries without Public Accountability: Disclosures** In Kraft für Berichtsperioden beginnend innerhalb von 18-24 Monaten ab Veröffentlichung des Standards *Folge-Amendments: IFRS 1, IFRS 5, IFRS 7, IFRS 13, IFRS 17, IAS 32, IFRIC 14*	07.2021	31.01.2022
~~ED/2021/8~~	~~**Initial Application of IFRS 17 and IFRS 9 – Comparative Information**~~ ~~Proposed amendment to IFRS 17~~ ~~In Kraft mit erstmaliger Anwendung von IFRS 17~~	~~07.2021~~	~~27.09.2021~~
ED/2021/9	**Non-current Liabilities with Covenants** Proposed amendments to IAS 1 Inkrafttreten offen, aber nicht für Berichtsperioden beginnend vor 1. Januar 2024	11.2021	21.03.2022
ED/2021/10	**Supplier Finance Arrangements** Proposed amendments to IAS 7 and IFRS 7 Inkrafttreten offen	11.2021	28.03.2022
ED/2022/S1	**General Requirements for Disclosure of Sustainability-related Financial Information** Draft IFRS S 1 Inkrafttreten offen	03.2022	29.07.2022
ED/2022/S2	**Climate-related Disclosures** Draft IFRS S 2 Inkrafttreten offen	03.2022	29.07.2022

Entwürfe zu Interpretationen

soweit die Veröffentlichung einer Interpretation noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
ED/2015/5	**Availability of a Refund from a Defined Benefit Plan** Proposed amendments to IFRIC 14 Inkrafttreten offen	06.2015	19.10.2015

Entwürfe zu weiteren Verlautbarungen des IASB oder des ISSB

soweit die Veröffentlichung einer Verlautbarung noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
~~PTU/2021/1~~	~~**IFRS Taxonomy 2021**~~ ~~*Disclosure of Accounting Policies and Definition of Accounting Estimates*~~	~~04.2021~~	~~21.06.2021~~
ED/2021/6	Practice Statement **Management Commentary**	05.2021	23.11.2021
~~PTU/2021/2~~	~~**IFRS Taxonomy 2021**~~ ~~*Technology Update*~~	~~12.2021~~	~~03.01.2022~~
~~PTU/2021/3~~	~~**IFRS Taxonomy 2021**~~ ~~*Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Amendment to IFRS 17)*~~	~~12.2021~~	~~17.01.2022~~

Diskussionspapiere

soweit die Veröffentlichung (des Entwurfs) einer Verlautbarung noch bevorsteht

	Titel	*Veröffent-lichung*	*Ende Frist für Stellung-nahme*
DP/2010/1	**Extractive Activities**	04.2010	30.07.2010
DP/2014/1	**Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging**	04.2014	17.10.2014
DP/2014/2	**Reporting the Financial Effects of Rate Regulation**	09.2014	15.01.2015
DP/2017/1	**Disclosure Initiative – Principles of Disclosure**	03.2017	02.10.2017
DP/2018/1	**Financial Instruments with Characterictics of Equity**	06.2018	07.01.2019
Request for Information	**Comprehensive Review of the *IFRS for SMEs* Standard**	01.2020	27.10.2020 (aufge-schoben)
DP/2020/1	**Business Combinations – Disclosures, Goodwill and Impairment**	03.2020	31.12.2020 (aufge-schoben)
DP/2020/2	**Business Combinations under Common Control**	11.2020	01.09.2021
~~Request for Information~~	**~~Post-implementation Review IFRS 10, IFRS 11, IFRS 12~~**	~~12.2020~~	~~10.05.2021~~
~~Request for Information~~	**~~Third Agenda Consultation~~**	~~03.2021~~	~~27.09.2021~~
Staff Request for Feedback	**Staff draft of the IFRS Sustainability Disclosure Taxonomy**	05.2022	30.09.2022

Verlautbarungen der IFRS Foundation

	Titel	*Veröffent-lichung*
	IFRS Foundation Constitution	08.2020 (amended)
	Due Process Handbook	08.2020 (amended)
	Final Report on the Review of the IFRS Foundation's Governance	02.2012
Report of the Foundation Trustees' Strategy Review	**IFRSs as the Global Standard: Setting a Strategy for the Foundation's Second Decade**	02.2012
Report on the Trustees Review	**Efficiency and Effectiveness of the IFRS Interpretations Committee**	05.2012
Feedback Statement	**Agenda Consultation 2011**	12.2012
Feedback Statement	**Proposal to Establish an Accounting Standards Advisory Forum**	02.2013
Feedback Statement	**Discussion Forum – Financial Reporting Disclosure**	05.2013
Feedback Statement	**Trustees Review of Structure and Effectiveness: Feedback Statement on the July 2015 Request for Views**	06.2016
Feedback Statement	**IFRS Taxonomy Due Process**	06.2016
Feedback Statement on the 2015 Agenda Consultation	**IASB Work Plan 2017-2021**	11.2016
Feedback Statement	**Trustees Review of Structure and Effectiveness: Amendments to the IFRS Foundation Constitution**	11.2016
	International Accounting Standards Board activities Supporting IFRS Standards (leaflet)	09.2017
Disclosure Initiative – Case Studies	**Better Communication in Financial Reporting** Making disclosures more meaningful	10.2017
Exposure Draft	**Amending the Terms of Appointment for the IFRS Foundation Trustee Chair and Vice-Chairs** *Ende Frist für Stellungnahme: 17.09.2018*	06.2018
	Using the IFRS Taxonomy A preparer's guide	01.2019 (updated)
	Supporting Material for the *IFRS for SMEs* Standard 35 Modules	04.2018 – 03.2019

Verlautbarungen der IFRS Foundation – Fortsetzung

	Titel	*Veröffent-lichung*
	Compilation of Agenda Decisions – Volume 1 Published by the IFRS Interpretations Committee January 2019–September 2019	10.2019
	Compilation of Agenda Decisions – Volume 2 Published by the IFRS Interpretations Committee October 2019–March 2020	04.2020
	Consultation Paper on Sustainability Reporting *Ende Frist für Stellungnahme: 31.12.2020*	09.2020
	Compilation of Agenda Decisions – Volume 3 Published by the IFRS Interpretations Committee April 2020–September 2020	10.2020
	Compilation of Agenda Decisions – Volume 4 Published by the IFRS Interpretations Committee October 2020–March 2021	04.2021
Exposure Draft	**Proposed Targeted Amendments to the IFRS Foundation *Constitution* to Accommodate an International Sustainability Standards Board to Set IFRS Sustainability Standards** *Ende Frist für Stellungnahme: 29.07.2021*	04.2021
	Compilation of Agenda Decisions – Volume 5 Published by the IFRS Interpretations Committee April 2021–October 2021	10.2021
	Compilation of Agenda Decisions – Volume 6 Published by the IFRS Interpretations Committee November 2021–April 2022	05.2022
Feedback Statement	**Third Agenda Consultation**	07.2022

Noch unveröffentlichte Projekte

Ersichtlich aus dem Projektplan des IASB:

https://www.ifrs.org/projects/work-plan

Open Items des IFRS Interpretations Committee:

https://www.ifrs.org/projects/interpretations-committee-open-items

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EU-Endorsement-Status

Als PDF-Datei abrufbar (Stand: 12. August 2022):

http://www.efrag.org/Endorsement

Editorial corrections

Als PDF-Datei abrufbar (Stand: Juli 2022)

http://www.ifrs.org/issued-standards/editorial-corrections