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On the implementation in Belarus International Financial Reporting Standards and their Interpretations

Resolution of the Council of Ministers. September 16, 2019 No. 622/15

Legislation fixes the obligation for socially significant organizations to prepare annual consolidated financial statements in accordance with IFRS.

Resolution introduces:

- ▶ International Financial Reporting Standards document “Determination of Materiality” (Amendments to IAS 1 and IAS 8);
- ▶ International Financial Reporting Standards document “Defining a Business” (Amendments to IFRS 3);
- ▶ International Financial Reporting Standards document “Amendments to the references to the Conceptual Framework in IFRS” (Amendments to IFRS).

The resolution comes into force on January 1, 2020.

Өңірлер

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