



IFRS as adopted by the European Union

Below is a list of new and amended standards and interpretations that become effective in 2023 for application in the European Union. In addition, the new and revised standards and interpretations which have been published but which are not yet applicable in 2023 in the EU are enclosed as well.

The list is available in [English](#), in [Dutch](#) and in [French](#).

The below list is being provided for information and translation purposes only. Since the information provided is permanently subject to change, please consult the [EFRAG website](#) to get the most recent EU endorsement status.

For more detailed explanations on the changes, refer to our [IAS Plus website](#). The overview on IAS Plus is updated on a quarterly basis.

Further information is available on [IAS Plus](#):

- [IFRS illustrative financial statements 2023 issued by Deloitte](#)
Appendix 1 of this document highlights the areas of the model financial statements potentially affected by climate change
- [IAS 34 Interim Financial Reporting disclosure compliance checklist](#)
- [Disclosure checklist for 2023](#)

IFRS as adopted by the European Union (English)

Standards and interpretations applicable for the annual period beginning on or after 1 January 2023

- IFRS 17 *Insurance Contracts*
- Amendments to IFRS 17 *Insurance contracts: Initial Application of IFRS 17 and IFRS 9 – Comparative Information*
- Amendments to IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2: *Disclosure of Accounting Policies*
- Amendments to IAS 8 *Accounting policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates*
- Amendments to IAS 12 *Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction*
- Amendments to IAS 12 *Income taxes: International Tax Reform – Pillar Two Model Rules* (effective immediately– disclosures are required for annual periods beginning on or after 1 January 2023)

Standards and interpretations published, but not yet applicable for the annual period beginning on 1 January 2023

- Amendments to IAS 1 *Presentation of Financial Statements: Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants* (applicable for annual periods beginning on or after 1 January 2024)
- Amendments to IFRS 16 *Leases: Lease Liability in a Sale and Leaseback* (applicable for annual periods beginning on or after 1 January 2024).
- Amendments to IAS 7 *Statement of Cash Flows* and IFRS 7 *Financial Instruments: Disclosures: Supplier Finance Arrangements* (applicable for annual periods beginning on or after 1 January 2024, but not yet endorsed in the EU)
- Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability* (applicable for annual periods beginning on or after 1 January 2025, but not yet endorsed in the EU)

IFRS zoals goedgekeurd binnen de Europese Unie (Nederlands)

Standaarden en interpretaties toepasbaar voor het boekjaar beginnend op of na 1 januari 2023

- IFRS 17 *Verzekeringscontracten*
- Aanpassingen aan IFRS 17 *Verzekeringscontracten: initiële toepassing van IFRS 17 en IFRS 9 – Vergelijkende info*
- Aanpassingen aan IAS 1 *Presentatie van de Jaarrekening* en IFRS Practice Statement 2: *Toelichting van grondslagen voor financiële verslaggeving*
- Aanpassingen aan IAS 8 *Grondslagen voor financiële verslaggeving, schattingswijzigingen en fouten: Definitie van schattingen*
- Aanpassingen aan IAS 12 *Winstbelastingen: Uitgestelde belastingen met betrekking tot activa en passiva die voortvloeien uit één enkele transactie*
- Aanpassingen aan IAS 12 *Winstbelastingen: Internationale belastinghervorming – Pijler Twee Modelregels* (onmiddellijk toepasbaar – toelichtingen zijn vereist voor boekjaren op of na 1 januari 2023)

Standaarden en interpretaties gepubliceerd, maar nog niet van toepassing voor het boekjaar beginnend op 1 januari 2023

- Aanpassingen aan IAS 1 *Presentatie van de Jaarrekening: classificatie van verplichtingen als kortlopend of langlopend en Langlopende Verplichtingen met Convenanten* (toepasbaar voor boekjaren vanaf 1 januari 2024)
- Aanpassingen aan IFRS 16: *Leaseovereenkomsten : Leaseverplichting in een Sale and Leaseback* (toepasbaar voor boekjaren vanaf 1 januari 2024)
- Aanpassingen aan IAS 7 *Het Kasstroomoverzicht* en IFRS 7 *Financiële Instrumenten: Toelichtingen: Financieringsregelingen voor Leveranciers* (toepasbaar voor boekjaren vanaf 1 januari 2024 maar nog niet goedgekeurd binnen de Europese Unie)
- Aanpassingen aan IAS 21 *De gevolgen van wisselkoerswijzigingen: Gebrek aan inwisselbaarheid* (toepasbaar voor boekjaren vanaf 1 januari 2025 maar nog niet goedgekeurd binnen de Europese Unie)

Normes IFRS adoptées par l'Union européenne (Français)

Normes et interprétations applicables pour la période annuelle ouverte à compter du 1^{er} janvier 2023

- IFRS 17 *Contrats d'assurance*
- Amendements à IFRS 17 *Contrats d'assurance: Application initiale de IFRS 17 et IFRS 9 – Informations comparatives*
- Amendements à IAS 1 *Présentation des états financiers* et IFRS *Practice Statement 2* : Informations à fournir sur les méthodes comptables
- Amendements à IAS 8 *Méthodes comptables, changements d'estimations comptables et erreurs : Définition des estimations comptables*
- Amendements à IAS 12 *Impôts sur le résultat: Impôts différés relatifs aux actifs et passifs provenant d'une même transaction*
- Amendements à IAS 12 *Impôts sur le résultat: Réforme fiscale internationale – Introduction des règles du modèle du deuxième pilier « Pillar II »* (applicables immédiatement - les informations à fournir sont requises pour les périodes annuelles commençant le, ou après le 1er janvier 2023)

Normes et interprétations émises, mais non encore applicables pour la période annuelle ouverte à compter du 1^{er} janvier 2023

- Amendements à IAS 1 *Présentation des états financiers : classification de dettes parmi les éléments courants ou non-courants et classifications des dettes non-courantes assorties de covenants* (applicables pour les périodes annuelles ouvertes à compter du 1^{er} janvier 2024)
- Amendements à IFRS 16 *Contrats de location : Dettes de location dans un contrat de cession-bail* (applicables pour les périodes annuelles ouvertes à compter du 1^{er} janvier 2024)
- Amendements à IAS 7 *Tableau des flux de trésorerie* et IFRS 7 *Instruments financiers : Informations à fournir : Accords de financement des fournisseurs* (applicables pour les périodes annuelles ouvertes à compter du 1er janvier 2024, mais non encore adoptés au niveau européen)
- Amendements à IAS 21 *Effets des variations des cours des monnaies étrangères : Manque d'échangeabilité* (applicables pour les périodes annuelles ouvertes à compter du 1er janvier 2025, mais non encore adoptés au niveau européen)



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