



## **IFRS 14. Accounts with deferrals of regulated activities**

IFRS 14 Regulatory Deferral Accounts permits an entity that is a first-time adopter of International Financial Reporting Standards to continue to account, with some limited changes, for 'regulatory deferral account balances' in accordance with its previous reports, both on initial adoption of IFRS and in subsequent financial statements.

Regulatory deferral account balances, and movements in them, are presented separately in the statement of financial position and statement of profit or loss and other comprehensive income, and specific disclosures are required.

REFERENCE:  
Deloitte. IAS Plus  
IFRS 14 Regulatory Deferral Accounts  
January 30, 2014.

Retrieved from: <https://www.iasplus.com/en/standards/ifrs/ifrs14>