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**III WORKING GROUP ON IFRS IMPACT AND
CBSO DATABASES**

Document n° 2

Quick guidebook to IFRS

European Committee of Central Balance Sheet Data Offices (CBSO)

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I. INTRODUCTION

The Lisbon Summit of the European Council in 2000 established the necessity of a unique set of accounting standards in the European Union, for the consolidated groups listed in a stock market, from year 2005 onwards, with the goal of promoting the creation of a European integrated capital market. The accounting standards chosen were those issued by the IASB (International Accounting Standard Board): the International Financial Reporting Standards (IFRS, known until 2002 as International Accounting Standards – IAS) and the interpretations related to them (IFRI – International Financial Reporting Interpretation - or SIC in their former acronym).

Besides, each Member State was conceded the power for the application of these standards beyond the consolidated listed groups (that is to say, to consolidated unlisted groups and/or to individual companies). Afterwards, the deadline was postponed until 2009 for those consolidated groups which either have only debt securities admitted on a regulated market of any Member State, or must prepare their financial statements under a foreign set of accounting standards, because their shares are listed in non-member State stock markets¹.

The adoption of IFRS meant a breaking point with the accounting rules and principles of each Member State, as well as a first step into an effective harmonization throughout the EU.

The III Working Group on IFRS impact and CBSO databases has been monitoring the impact of the implementation of IFRS in the previous years. To that purpose, the III WG has produced several documents, evaluating the impact of the implementation of IFRS in the CBSO databases². This document aims to provide some basic information concerning some of the points already mentioned in this introduction, with the target of becoming a quick guidebook to IFRS. On that purpose, the following point enumerates the alternative accounting treatments allowed by IFRS (which introduce a certain degree of heterogeneity in them). Section III focuses on the changes and amendments of IFRS as well as other relevant IASB's projects. Lastly, the main valuation rules of assets are disclosed in a table (chapter IV). The document ends up with two annexes: annex 1 contains a list of the standards and interpretations issued by the IASB and their current approval situation within the EU legal framework; whereas annex 2 discloses a timetable of the projects the IASB is involved in.

¹ In year 2006, the exemption included in article 9 of the Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards was extended two additional years.

² Topics covered by the above mentioned documents are, among others, the current situation of the implementation of IFRS in each country, a description and a comparison of the main characteristics of the databases, the elaboration of IFRS-compliant standard formats in XBRL and yearly analysis of its changes derived from the issuance of new standards, and, finally, the use of real cases to test these formats and to tentatively assess the impact of IFRS in European listed groups.

II. ALTERNATIVE ACCOUNTING TREATMENTS IN IFRS

One of the areas of greatest conflict in the process of adoption of IFRS relates to those accounting treatments which give the option of choosing between two alternatives. This is perhaps still the most controversial aspect of IFRS, although the IASB has been working since 2003 in order to reduce these alternatives, since they provide a significant margin of discretion to preparers of financial statements, with the danger it entails.

The accounting treatments which envisage alternatives are the following:

- Calculation of the **cost of inventory** using the FIFO or weighted average cost formulae, IAS 2.
- **Definition of segments (geographical or business)**, as IFRS 8 allows reporting entities to freely define their segments.
- **Subsequent measurement of property, plant and equipment** at cost or at revalued amount, IAS 16.
- Accounting for non-monetary **government grants** received at the fair value of the assets received or at nominal value, IAS 20.
- Consideration of **government grants** relating to assets as reducing the value of the asset or as deferred income (on the liabilities side), IAS 20.
- Treatment of **grants relating to income** as other income or as deductions from the related expense, IAS 20.
- **Jointly controlled entities** can be recognized in the consolidated financial statements using proportionate consolidation or the equity method, as stated in IAS 31³.
- **Subsequent measurement of intangible assets** at cost or at revalued amount, IAS 38.
- **Subsequent measurement of investment property** at cost or at fair value, IAS 40.
- **For a business combination** (IFRS 3) where the acquirer achieves control without acquiring 100% of the voting rights of the equity, the remaining (non-controlling) **equity**

interests are measured either at fair value or at the non-controlling interests'
proportionate share of the acquiree's net identifiable assets

In addition to these alternative accounting treatments, IFRS also envisage different options for the **presentation of the financial statements**. Income statement can be defined by function or by nature (IAS 1) and the cash flow statement may be presented using the direct or the indirect method (IAS 7). These alternatives even exist for the balance sheet, since IAS 1 allows the items to be presented according to the current – non-current definitions or else according to their liquidity, though this last criterion should, in theory, be rarely used, only when the current – non-current criterion is less reliable.

³ The equity method remains as the only consolidation method allowed in ED 9, which is expected to replace IAS 31 by the end of 2009.

III. RECENT AND FORESEEABLE CHANGES IN IFRS

III.1. IASB LEGISLATION

October 2008 – Amendments to IAS 39 and IFRS 7: reclassification of financial assets

Following the financial turmoil in late 2008, the IASB modified the conditions for the reclassification of financial assets between the different categories defined by IAS 39. Besides, the related disclosures in IFRS 7 were enlarged as well. The revised accounting treatment came into force from 1st July 2008 onwards⁴.

November 2008 – Issue of IFRS 1 with revised structure

As a consequence of all the amendments to IFRS 1 after its issue, the IASB published a “clean version” of it in November 2008, which is easier to read and whose structure is ready for future amendments derived from new IFRS. The content of the standard itself did not change as a consequence of this.

November 2008 – Issue of IFRIC 17 Distributions of non-cash assets to owners

This interpretation deals with the accounting treatment of dividends payable to the shareholders of the entity, when they are not paid in cash, but via distribution of other assets. That dividend payable must be measured at the fair value of the assets to be distributed, recognizing any difference with the amounts finally paid directly in profit or loss.

January 2009 – Issue of IFRIC 18 Transfers of assets from customers

The main objective of this interpretation is to clarify the way to account for those items of property, plant and equipment that an entity receives from its customers, focusing on the initial recognition of the item, the way to account for the resulting credit once the item is received and the recognition of the revenue involved in the operation.

March 2009 – Amendments to IFRIC 9 and IAS 39 Embedded derivatives

The objective of these amendments is to clarify that when a financial asset is reclassified out of the “at fair value through profit or loss” category, all the embedded derivatives attached to it must be considered and, if needed, separately accounted for.

March 2009 – Amendments to IFRS 7 Improving disclosures about financial instruments

⁴ Another amendment was subsequently issued clarifying the date when these amendments entered into force.

Through these amendments, the disclosures in IFRS 7 on liquidity risk and fair value measurement are enhanced. According to it, fair value measurements are classified in a three-level hierarchy depending on the way fair value is calculated (generally speaking, directly from the market, indirectly from the market or through estimations and models).

April 2009 – Conclusion of 2007-2009 Annual Improvements

In April 2009, the IASB issued the whole set of amendments to IFRS arisen from the annual improvement process, affecting twelve IFRS. These amendments are deemed not significant enough as to be separately published via an exposure draft.

June 2009 – Issue of Amendments to IFRS 2 Group cash-settled share-based payment transactions

This paper specifies that the definition of “group” in IAS 27 shall be used when applying IFRS 2 (that is to say, only the parent entity and its subsidiaries shall be considered) and that IFRS 2 must be applied regardless of the entity of the group which effectively settle the transaction, via equity or via cash. These amendments implied the withdrawal of IFRIC 8 and IFRIC 11.

July 2009 – Issue of IFRS for SME

After more than five years of work, the IASB published in July 2009 IFRS for SME, understood as a stand-alone set of accounting standards tailored for small and medium-sized entities. The main accounting treatments in IFRS are kept, although those transactions rarely found in SME (such as segment reporting) are not considered in the text. Some simplifications have been developed regarding, among others, the valuation of property, plant and equipment (only cost is allowed as valuation method), the valuation of intangible assets (only cost is allowed as valuation method), the impairment of goodwill (goodwill must be amortized not yearly tested for impairment), the recognition of income taxes and the accounting for financial instruments.

October 2009 – Issue of Amendments to IAS 32 Classification of right issues

These amendments to IAS 32 refer to rights, options and warrants (that is to say, those instruments which give the holder the right to acquire an entity’s own equity instruments at a fixed price) issued by the entity, which must be classified as equity instruments if some conditions are met.

Over 2009 – Exposure drafts issued by the IFRIC

Two amendments to currently existing interpretations were issued during 2009, regarding minor corrections to IFRIC 9 (after issue of revised IFRS 3) and IFRIC 16, and prepayments of

minimum funding requirements (IFRIC 14). In August 2009 the exposure draft D25 Extinguishing financial liabilities with equity instruments was issued.

III.2. EXPOSURE DRAFTS TO BECOME IFRS

IASB is currently involved in a number of parallel projects, which would give rise to a significant amount of new standards in the following years. One of the most relevant refers to the revision of IAS 39, which is being developed under strong time constraints in the framework of the financial turmoil. An exposure draft on derecognition was issued in March 2009, which was followed by a request for information on the expected loss model (expected to be used in the impairment of financial assets) in June 2009 and by an exposure draft on classification and measurement of financial instruments in July 2009. As shown in annex 2, further exposure drafts on this topic will follow in the remaining months of 2009.

The revision of the conceptual framework of IFRS, one of the joint projects with FASB, started in 2004. The project was initially divided in 8 phases, with some documents already issued:

- Exposure draft on objective and qualitative characteristics of financial statements (phase A), which are expected to become chapters of the revised framework in late 2009.
- Discussion paper on the reporting entity (phase D), with the exposure draft being issued in the second half of 2009.

Regarding the project on financial statements presentation, the first phase was already completed in previous years. In its second phase, a discussion paper on presentation of financial statements was issued in October 2008, to which the III WG submitted a comment letter. The next step of this project involves the publication of an exposure draft in the first half of 2010.

During 2009, some exposure drafts and discussion paper were issued, within the scope of different projects currently being carried out by the IASB. They are the following:

- Exposure draft on consolidation (December 2008), which will give rise to a new standard before the end of 2009.
- Discussion paper on revenue recognition (December 2008), focused on the theoretical approach to the recognition of revenue.
- Exposure draft on income taxes (March 2009), aiming at simplifying and reordering the current treatment in IAS 12.
- Discussion paper on leases (March 2009), which is the first step towards further harmonization with US-GAAP in what the accounting for of leases is concerned.
- Exposure draft on fair value measurement (May 2009), with the final standard expected for the first half of 2010.

- Exposure draft on management commentary (June 2009), whose objective is to partially homogenize the information currently included in management commentaries, via an IASB guidance document.
- Exposure draft on rate-regulated activities (July 2009), aiming at defining an accounting treatment, for those assets and liabilities arisen from regulated activities.
- Exposure draft on discount rate for employee benefits (August 2009), which proposes to amend IAS 19 by removing the option to define the discount rate by reference to government bonds.

Another exposure draft of lesser importance issued during 2009 covers the amendments to IFRS 1 regarding its transitional provisions and the annual improvements to IFRS (issued in August 2009).

Besides, the IASB is currently working with the comments received to their exposure drafts issued in previous years. This is the case of the project on joint ventures (whose exposure draft was issued in September 2007), on earnings per share (with the exposure draft issued in August 2008) and on the amendments to IFRS 5 (issued as an exposure draft on September 2008).

In 2009 and in early 2010, some long-term projects will move towards their next phase, implying the issue of an exposure draft; this is the case of the projects on financial instruments with characteristics of equity, on post-employment benefits and on insurance contracts.

Lastly, the final standards on non-financial liabilities (revision of IAS 37) and on related parties disclosures (revision of IAS 24) will be issued before the end of 2009.

IV. ASSET VALUATION UNDER IFRS

The table below discloses the valuation methods of the main categories of assets allowed by IFRS:

VALUATION OF ASSETS ACCORDING TO IFRS

Type of asset	IAS	Method 1	Method 2
Inventories	2	The lower of cost and net realisable value	-----
Property, plant and equipment	16	Acquisition cost, less accumulated depreciations and impairment losses	Revalued amount, less subsequent accumulated depreciations and impairment losses
Leases: • lessee • lessor	17	The lower of the fair value of the asset and the present value of the minimum lease payments	-----
		Receivable at an amount equal to the net investment in the lease	-----
Intangible assets	38	Acquisition cost, less accumulated amortizations and impairment losses	Revalued amount, less subsequent accumulated amortizations and impairment losses
Financial assets ⁵			
Loans and receivables originated by the enterprise	39	Amortized cost (those with a fixed maturity) or cost	-----
Held-to-maturity investments	39	Amortized cost (those with a fixed maturity) or cost	-----
Available-for-sale financial assets	39	Fair value	If fair value cannot be estimated (unlikely to happen), at cost
Financial assets held for trading	39	Fair value	If fair value cannot be estimated (unlikely to happen), at cost
Investment property	40	Fair value	Acquisition cost, less accumulated depreciations and impairment losses
Biological assets	41	Fair value, less estimated point-of-sale costs	If fair value cannot be estimated (unlikely to happen), at acquisition cost, less accumulated depreciations and impairment losses

⁵ IAS 39 also allows valuation of every financial asset (with some minor restrictions) at fair value, with fair value changes recognized in income statement.

ANNEX 1. STANDARDS, INTERPRETATIONS AND EXPOSURE DRAFTS FROM IASB CURRENTLY IN FORCE

The following charts list the International Financial Reporting Standards (IFRS), the International Accounting Standards (IAS) and the related interpretations currently in force and issued by IASB, as well as the exposure drafts issued in the previous years.

International Accounting Standards / International Financial Reporting Standards	Last Amendment	Endorsed in EU	
IAS 1	Presentation of Financial Statements	2008	Yes
IAS 2	Inventories	2003	Yes
IAS 7	Cash flow statements	1992	Yes
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	2003	Yes
IAS 10	Events after the Reporting Period	2003	Yes
IAS 11	Construction contracts	1993	Yes
IAS 12	Income Tax	2000	Yes
IAS 16	Property, Plant and Equipment	2003	Yes
IAS 17	Leases	2003	Yes
IAS 18	Revenue	1993	Yes
IAS 19	Employee Benefits	2004	Yes
IAS 20	Government Grants and Disclosure of Government Assistance	1994	Yes
IAS 21	The Effects of Changes in Foreign Exchange Rates	2005	Yes
IAS 23	Borrowing Costs	2008	Yes
IAS 24	Related Party Disclosures	2003	Yes
IAS 26	Accounting and reporting by retirement benefit plans	1994	Yes
IAS 27	Consolidated and Separate Financial Statements	2008	Yes
IAS 28	Investments in Associates	2003	Yes
IAS 29	Financial Reporting in Hyperinflationary Economies	1994	Yes
IAS 31	Interests in Joint Ventures	2003	Yes
IAS 32	Financial Instruments: Presentation	2009	Expected*
IAS 33	Earnings per Share	2003	Yes
IAS 34	Interim financial reporting	1998	Yes
IAS 36	Impairment of Assets	2004	Yes
IAS 37	Provisions, contingent liabilities and contingent assets	1998	Yes
IAS 38	Intangible Assets	2004	Yes
IAS 39	Financial Instruments: Recognition and Measurement	2009	Expected*
IAS 40	Investment Property	2003	Yes
IAS 41	Agriculture	2001	Yes
IFRS 1	First-time Adoption of International Financial Reporting Standards	2009	Expected*
IFRS 2	Share-based Payment	2009	Expected*
IFRS 3	Business Combinations	2008	Yes
IFRS 4	Insurance Contracts	2005	Yes
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	2004	Yes
IFRS 6	Exploration for and Evaluation of Mineral Assets	2004	Yes
IFRS 7	Financial Instruments: Disclosures	2009	Expected*
IFRS 8	Operating Segments	2006	Yes

* Standards already adopted by EU, pending endorsement of subsequent revisions.

Interpretations of the International Financial Reporting Standards (SIC and IFRIC)		Reference	Endorsed in EU
SIC 7	Introduction of the euro	IAS 21	Yes
SIC 10	Government assistance - No specific relation to operating activities	IAS 20	Yes
SIC 12	Consolidation - Special purpose entities	IAS 27	Yes
SIC 13	Jointly controlled entities - Non-monetary contributions by venturers	IAS 31	Yes
SIC 15	Operating leases - Incentives	IAS 17	Yes
SIC 21	Income taxes - Recovery of revalued non-depreciable assets	IAS 12	Yes
SIC 25	Income taxes - Changes in the tax status of an enterprise or its shareholders	IAS 12	Yes
SIC 27	Evaluating the substance of transactions involving the legal form of a lease	IAS 1, IAS 17 and IAS 18	Yes
SIC 29	Disclosure - Service concession arrangements	IAS 1	Yes
SIC 31	Revenue - Barter transactions involving advertising services	IAS 18	Yes
SIC 32	Intangible assets - Web site costs	IAS 38	Yes
IFRIC 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	IAS 16 and IAS 37	Yes
IFRIC 2	Members' Shares in Co-operative Entities and Similar Instruments	IAS 31 and IAS 39	Yes
IFRIC 4	Determining Whether an Arrangement Contains a Lease	IAS 17	Yes
IFRIC 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	IAS 37 and IAS 39	Yes
IFRIC 6	Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment	IAS 8 and IAS 17	Yes
IFRIC 7	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	IAS 12 and IAS 29	Yes
IFRIC 8	Scope of IFRS 2	IFRS 2	Yes
IFRIC 9	Reassessment of Embedded Derivatives	IAS 39	Expected*
IFRIC 10	Interim Financial Reporting and Impairment	IAS 34	Yes
IFRIC 11	IFRS 2: Group and Treasury Share Transactions	IFRS 2	Yes
IFRIC 12	Service Concession Arrangements	IAS 32 and IAS 38	Yes
IFRIC 13	Customer Loyalty Programmes	IAS 18	Yes
IFRIC 14	IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	IAS 19	Yes
IFRIC 15	Agreements for the Construction of Real Estate	IAS 11 and IAS 18	Yes
IFRIC 16	Hedges of a Net Investment in a Foreign Operation	IAS 39	Yes
IFRIC 17	Distributions of Non-cash Assets to Owners	IAS 1, IAS 10 and IFRS 5	Expected
IFRIC 18	Transfers of Assets to Customers	IAS 16 and IAS 18	Expected

* Interpretation already adopted by EU, pending endorsement of subsequent revisions.

Exposure Drafts issued by IASB	Date
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Concerning Standards

Amendments to IAS 37 Provisions, contingent liabilities and contingent assets	June 05
Amendments to IAS 24: state-controlled entities and the definition of related party	February 07
ED 9 Joint Arrangements	Sept. 07
Conceptual framework: objectives and qualitative characteristics of financial reporting	May 08
Amendments to IAS 33 Earnings per share	August 08
Transitional issues in IFRS 1	Sept. 08
Amendments to IFRS 5	Sept. 08
ED 10 Consolidated Financial Statements	Dec. 08
Amendments to IFRS 7: investments in debt instruments	Dec. 08
ED/2009/3 Derecognition	March 09
ED/2009/2 Income taxes	March 09
ED/2009/5 Fair value measurement	May 09
ED/2009/6 Management commentary	June 09
ED/2009/7 Financial instruments: classification and measurement	July 09
ED/2009/8 Rate-regulated activities	July 09
ED/2009/10 Discount rate for employee benefits	August 09
ED/2009/11 Improvements to IFRS	August 09

Concerning interpretations

ED/2009/1 Proposed amendments to IFRIC 9 and IFRIC 16	January 09
ED/2009/4 Amendments to IFRIC 14	May 09
D25: Extinguishing financial liabilities with equity instruments	August 09

ANNEX 2. IASB PROJECTS⁶

	Estimated publication date				
	2009 Q3	2009 Q4	2010 H1	2010 H2	2011 and beyond
Financial crisis related projects					
Consolidation		IFRS			
Derecognition				IFRS	
Fair value measurement guidance		RT	IFRS		
Replacement of IAS 39					
- Classification and measurement		IFRS			
- Impairment		ED	IFRS		
- Hedging		ED	IFRS		
Memorandum of Understanding projects					
Financial instruments with characteristics of equity			ED		IFRS
Financial statement presentation			ED		IFRS
Income taxes				IFRS	
Leases				ED	IFRS
Joint ventures		IFRS			
Post-employment benefits (including pensions)					
- Discount rate	ED	IFRS			
- Recognition and presentation		ED			IFRS
Revenue recognition			ED		IFRS
Other projects					
Annual improvements 2008-2010	ED		IFRS		
Annual improvements 2009-2011				ED	IFRS
Classification of rights issues	ED	IFRS			
Emissions trading schemes			ED		IFRS
Amendments to IFRIC 14		IFRS			
Discontinued operations (IFRS 5)		IFRS			
Insurance contracts		ED			IFRS
Management commentary				CG	
Rate-regulated activities			IFRS		
Related party disclosures (IAS 24)		IFRS			
Liabilities (IAS 37)		ED or IFRS			
Conceptual Framework					
Phase A: Objectives and qualitative characteristics	Final chapter				
Phase B: Elements and recognition				DP	ED

⁶ The information in this table is based on <http://www.iasb.org/Current+Projects/IASB+Projects/IASB+Work+Plan.htm>

Phase C: Measurement		DP		ED	Final chapter
Phase D: Reporting entity	ED			Final chapter	
Legend:					
ED = Exposure Draft		DP = Discussion Paper			
RT = Roundtables		CG = Completed Guidance			

Document Management

Document name **Quick guidebook to IFRS**
 This document aims to provide a general view of these accounting standards. It includes a brief summary of the alternatives allowed by IFRS as well as a list of the recent and foreseeable changes in the future and a table with the methods of valuation of assets. The document ends with two annexes, listing the standards, interpretations and exposures drafts in force, and the project timetable of IASB.

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Doc2 - WGIII_guide_2009D2	24/09/2009	Second version of the document, for approval in the meeting of Frankfurt.
Doc2 - WGIII_guide_2009F	15/10/2009	Final version of the document, approved by the III WG

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Version management

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