

## Implementing and Delegated Acts on Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC

<u>Legal basis</u>	<u>Type of act</u>	<u>List of acts</u>
Art. 4(7)	RTS	Commission Delegated Regulation (EU) 2022/2553 of 21 September 2022 amending the regulatory technical standards laid down in Delegated Regulation (EU) 2019/815 as regards the 2022 update of the taxonomy for the single electronic reporting format (Text with EEA relevance)
Art. 4(7)	RTS	Commission Delegated Regulation (EU) 2018/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (Text with EEA relevance)
Art. 4(7)	RTS	Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019 amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format (Text with EEA relevance.)
Art. 4(7)	RTS	Commission Delegated Regulation (EU) 2020/1989 of 6 November 2020 amending Delegated Regulation (EU) 2019/815 as regards the 2020 update of the taxonomy laid down in the regulatory technical standards for the

single electronic reporting format (Text with EEA relevance)

<b>Art. 4(7)</b>	RTS	Commission Delegated Regulation (EU) 2022/352 of 29 November 2021 amending Delegated Regulation (EU) 2019/815 as regards the 2021 update of the taxonomy laid down in the regulatory technical standards on the single electronic reporting format (Text with EEA relevance)
<b>Art. 9(7)(second),</b> Art. 2(3), Art. 5(6)(first), Art. 5(6)(second (c)), Art. 12(8)(b), Art. 12(8)(c), Art. 12(8)(d), Art. 12(8)(e), Art. 13(2), Art. 14(2), Art. 21(4)(first (a)), Art. 23(4)(first (i)), Art. 23(7)(first)	RPS	Commission Directive 2007/14/EC of 8 March 2007 laying down detailed rules for the implementation of certain provisions of Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market
<b>Art.</b> <b>13(1a)(second</b> <b>(a)),</b> Art. 9(6b)(third), Art. 13(4)(fourth)	RTS	Commission Delegated Regulation (EU) 2015/761 of 17 December 2014 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to certain regulatory technical standards on major holdings (Text with EEA relevance)
<b>Art. 22(2)</b>	RTS	Commission Delegated Regulation (EU) 2016/1437 of 19 May 2016 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on access to regulated information at Union level (Text with EEA relevance)
<b>Art. 23(4)(fourth)</b>	DAC	Commission Delegated Regulation (EU) 2015/1605 of 12 June 2015 amending Regulation (EC) No 1569/2007 establishing a mechanism for the determination of

equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council (Text with EEA relevance)

<b>Art. 23(4)(fourth)</b>	DAC	Commission Regulation (EC) No 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council
<b>Art. 23(4)(fourth)</b>	DAC	Commission Delegated Regulation (EU) No 310/2012 of 21 December 2011 amending Regulation (EC) No 1569/2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council Text with EEA relevance
<b>Art. 23(4)(third)</b>	IAC	Commission Implementing Decision (EU) 2015/1612 of 23 September 2015 amending Decision 2008/961/EC on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (notified under document C(2015) 6369) (Text with EEA relevance)
<b>Art. 23(4)(third)</b>	RPS	2008/961/EC: Commission Decision of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (notified under document number C(2008) 8218) (Text with EEA relevance)

Art. 23(4)(third) IAC 2012/194/EU: Commission Implementing Decision of 11 April 2012 amending Decision 2008/961/EC on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (notified under document C(2012) 2256) Text with EEA relevance

**Legend:** DAC = Delegated Act, IAC = Implementing Act, ITS = Implementing Technical Standard, RPS = Regulatory Procedure with Scrutiny, RTS = Regulatory Technical Standard