

Regulatory Procedures with Scrutiny on (excluded equivalence decisions) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards

Legal basis	Type of act	List of acts
Art. 3(1)	RPS	Commission Regulation (EU) No 407/2013 of 23 April 2013 correcting the Spanish and the Swedish versions of Regulation (EU) No 475/2012 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 1 and International Accounting Standard (IAS) 19 Text with EEA relevance
Art. 3(1)	RPS	Commission Regulation (EU) 2023/1803 of 13 August 2023 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (Text with EEA relevance)
Art. 3(1)	RPS	Commission Regulation (EU) 2023/2822 of 19 December 2023 amending Regulation (EU) 2023/1803 as regards International Accounting Standard 1
Art. 3(1)	RPS	Commission Regulation (EU) 2023/2579 of 20 November 2023 amending Regulation (EU) 2023/1803 as regards International Financial Reporting Standard 16

Art. 3(1)

RPS

Commission Regulation (EU) 2023/2468 of 8 November
2023 amending Regulation (EU) 2023/1803 as regards
International Accounting Standard 12

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