



## 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. 23(4)(third)	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)
Art. 23(4)(third)	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