





Basic information	
<p>2001/0044(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Regulation</p>	<p>Procedure completed</p>
<p>Capital market, financial services: application of international accounting standards</p> <p>Amended by 2006/0298(COD)</p> <p>Subject</p> <p>2.50 Free movement of capital 2.50.04 Banks and credit 3.45.03 Financial management of undertakings, business loans, accounting</p>	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0070/2002	26/02/2002	
Text adopted by Parliament, 1st reading/single reading		T5-0094/2002 OJ C 047 27.02.2003, p. 0025-0062 E	12/03/2002	Summary
European Commission				
Document type		Reference	Date	Summary
Legislative proposal		COM(2001)0080  OJ C 154 29.05.2001, p. 0285 E	13/02/2001	Summary
Follow-up document		COM(2008)0215 	24/04/2008	Summary
Follow-up document		COM(2015)0301 	18/06/2015	Summary
Follow-up document		SWD(2015)0120 	18/06/2015	Summary
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0934/2001 OJ C 260 17.09.2001, p. 0086	11/07/2001	
EU	Implementing legislative act	32003R1725 OJ L 261 13.10.2003, p. 0001-0420	29/09/2003	Summary