

## Basic information

**2001/0044(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Regulation

Capital market, financial services: application of international accounting standards


Amended by [2006/0298\(COD\)](#)

### Subject

2.50 Free movement of capital  
2.50.04 Banks and credit  
3.45.03 Financial management of undertakings, business loans, accounting

Procedure completed

## Key events

Date	Event	Reference	Summary
13/02/2001	Legislative proposal published	<a href="#">COM(2001)0080</a> 	<a href="#">Summary</a>
02/04/2001	Committee referral announced in Parliament, 1st reading		
13/12/2001	Debate in Council		
26/02/2002	Vote in committee, 1st reading		<a href="#">Summary</a>
26/02/2002	Committee report tabled for plenary, 1st reading	<a href="#">A5-0070/2002</a>	
11/03/2002	Debate in Parliament	<a href="#">CRE link</a>	
12/03/2002	Decision by Parliament, 1st reading	<a href="#">T5-0094/2002</a>	<a href="#">Summary</a>
06/06/2002	Act adopted by Council after Parliament's 1st reading		
12/07/2002	Final act signed		
19/07/2002	End of procedure in Parliament		
11/09/2002	Final act published in Official Journal		
15/07/2003	Resolution/conclusions adopted by Council		