

## Basic information

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

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

Procedure completed

International accounting standards: implementing powers conferred on the Commission

Amending Regulation Directive 92/49/EEC (EC) No 1606/2002  
[2001/0044\(COD\)](#)

Subject

2.50 Free movement of capital

2.50.08 Financial services, financial reporting and auditing

3.45.03 Financial management of undertakings, business loans, accounting