

Regulation (EC) No 1606/2002 of the European Parliament and of the Council
of 19 July 2002 on the application of international accounting standards

Article 1	Aim
Article 2	Definitions
Article 3	Adoption and use of international accounting standards
Article 4	Consolidated accounts of publicly traded companies
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Changes to legislation: There are outstanding changes not yet made to Regulation (EC) No 1606/2002 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (1) [OJ C 154 E, 29.5.2001, p. 285.](#)
- (2) [OJ C 260, 17.9.2001, p. 86.](#)
- (3) Opinion of the European Parliament of 12 March 2002 (not yet published in the Official Journal) and Decision of the Council of 7 June 2002.
- (4) [OJ L 222, 14.8.1978, p. 11.](#) Directive as last amended by European Parliament and Council Directive 2001/65/EC ([OJ L 283, 27.10.2001, p. 28.](#)).
- (5) [OJ L 193, 18.7.1983, p. 1.](#) Directive as last amended by European Parliament and Council Directive 2001/65/EC.
- (6) [OJ L 372, 31.12.1986, p. 1.](#) Directive as last amended by European Parliament and Council Directive 2001/65/EC.
- (7) [OJ L 374, 31.12.1991, p. 7.](#)
- (8) [OJ L 184, 17.7.1999, p. 23.](#)

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Changes and effects yet to be applied to :

- Art. 1 omitted by [S.I. 2019/685 Sch. 1 para. 62](#)
- Art. 3-11 omitted by [S.I. 2019/685 Sch. 1 para. 62](#)