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***Changes to legislation:** There are outstanding changes not yet made to 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) (2008/961/EC). 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*

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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) (2008/961/EC)

- Article 1 From 1 January 2009, in addition to IFRS adopted pursuant...
- Article 1a The Commission shall continue to monitor, with the technical assistance...
- Article 1b The dates announced publicly by third countries in relation to...
- Article 2 Decision 2006/891/EC shall be repealed with effect from 1 January...
- Article 3 This Decision is addressed to the Member States.

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- (1) OJ L 390, 31.12.2004, p. 38.
- (2) OJ L 243, 11.9.2002, p. 1.
- (3) OJ L 343, 8.12.2006, p. 96.
- (4) OJ L 340, 22.12.2007, p. 66.
- (5) OJ L 149, 30.4.2004, p. 1. Corrected by OJ L 215, 16.6.2004, p. 3.

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**Changes and effects yet to be applied to :**

- Decision power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Decision revoked by [2023 c. 29 Sch. 1 Pt. 3](#)
- Art. 1 words inserted by [S.I. 2019/707 reg. 68\(2\)\(d\)](#)
- Art. 1 words omitted by [S.I. 2019/707 reg. 68\(2\)\(c\)](#)
- Art. 1 words substituted by [S.I. 2019/707 reg. 68\(2\)\(a\)\(i\)](#)
- Art. 1 words substituted by [S.I. 2019/707 reg. 68\(2\)\(b\)](#)
- Art. 1 words substituted in earlier amending provision [S.I. 2019/707, reg. 68\(2\)\(a\)\(i\)](#) by [S.I. 2020/1301 reg. 3Sch. para. 42\(a\)](#)
- Art. 1 words substituted in earlier amending provision [S.I. 2019/707, reg. 68\(2\)\(b\)](#) by [S.I. 2020/1301 reg. 3Sch. para. 42\(a\)](#)
- Art. 1a omitted by [S.I. 2019/707 reg. 68\(3\)](#)
- Art. 2 omitted by [S.I. 2019/707 reg. 68\(4\)](#)
- Art. 3 omitted by [S.I. 2019/707 reg. 68\(4\)](#)

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 1(d) inserted by [S.I. 2019/707 reg. 68\(2\)\(a\)\(ii\)](#)