

Regulation (EU) No 258/2014 of the European Parliament and of the Council of 3 April 2014 establishing a Union programme to support specific activities in the field of financial reporting and auditing for the period of 2014-20 and repealing Decision No 716/2009/EC (Text with EEA relevance)

Article 1	Subject matter and scope
Article 2	Objective
Article 3	Beneficiaries
Article 4	Award of grants
Article 5	Transparency
Article 6	Financial provisions
Article 7	Implementation of the Programme
Article 8	Protection of the financial interests of the Union
Article 9	Evaluation
Article 10	Repeal
Article 11	Entry into force
	Signature

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**Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) No 258/2014 of the European Parliament and of the Council. (See end of Document for details)

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- (1) [OJ C 161, 6.6.2013, p. 64.](#)
- (2) Position of the European Parliament of 13 March 2014 (not yet published in the Official Journal) and decision of the Council of 24 March 2014.
- (3) Decision No 716/2009/EC of the European Parliament and of the Council of 16 September 2009 establishing a Community programme to support specific activities in the field of financial services, financial reporting and auditing ([OJ L 253, 25.9.2009, p. 8.](#))
- (4) Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories ([OJ L 201, 27.7.2012, p. 1.](#))
- (5) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 ([OJ L 176, 27.6.2013, p. 1.](#))
- (6) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ([OJ L 243, 11.9.2002, p. 1.](#))
- (7) Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC ([OJ L 182, 29.6.2013, p. 19.](#))
- (8) Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC ([OJ L 157, 9.6.2006, p. 87.](#))
- (9) [OJ C 373, 20.12.2013, p. 1.](#)
- (10) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([OJ L 298, 26.10.2012, p. 1.](#))
- (11) Commission Delegated Regulation (EU, Euratom) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union ([OJ L 362, 31.12.2012, p. 1.](#))
- (12) Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 ([OJ L 347, 20.12.2013, p. 884.](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Regulation (EU) No 258/2014 of the European Parliament and of the Council.