

Commission Delegated Regulation (EU) 2020/1989 of 6 November 2020
amending Delegated Regulation (EU) 2019/815 as regards the 2020
update of the taxonomy laid down in the regulatory technical standards
for the single electronic reporting format (Text with EEA relevance)

Article 1

Amendments to Delegated Regulation (EU) 2019/815

Delegated Regulation (EU) 2019/815 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex VI is replaced by the text set out in Annex II to this Regulation.

Article 2

Transitional provision

By way of derogation from Delegated Regulation (EU) 2019/815 as amended by Commission Delegated Regulation (EU) 2019/2100⁽¹⁾, this Regulation may be applied to annual financial reports containing financial statements for financial years beginning before 1 January 2021.

Article 3

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021 to annual financial reports containing financial statements for financial years beginning on or after 1 January 2021.

However, Article 2 shall apply from the date of entry into force of this Regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 November 2020.

For the Commission

The President

Ursula VON DER LEYEN

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. 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) Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019 amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format ([OJ L 326, 16.12.2019, p. 1](#)).

Changes to legislation:

There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)