

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
Article 2	Transitional provision
Article 3	Entry into force and application
	Signature

ANNEX I

Annex I to Delegated Regulation (EU) 2019/815 is amended as...
the definition of esef_cor is replaced by the following: prefix...

ANNEX II

ANNEX VI Schema of the core taxonomy Table Schema of...

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) [OJ L 390, 31.12.2004, p. 38.](#)
- (2) Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format ([OJ L 143, 29.5.2019, p. 1.](#))
- (3) 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.](#))
- (4) Commission Decision 2008/961/EC 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 ([OJ L 340, 19.12.2008, p. 112.](#))
- (5) Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC ([OJ L 331, 15.12.2010, p. 84.](#))

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[View outstanding changes](#)

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](#)