Commission Regulation (EU) No 407/2013 of 23 April 2013 correcting the Spanish and the Swedish versions of Regulation (EU) No 475/2012 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 1 and International Accounting Standard (IAS) 19 (Text with EEA relevance)

COMMISSION REGULATION (EU) No 407/2013

of 23 April 2013

correcting the Spanish and the Swedish versions of Regulation (EU) No 475/2012 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard (IAS) 1 and International Accounting Standard (IAS) 19

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards[(1)] and in particular Article 3(1) thereof,

Whereas:

(1) Errors appear in the Spanish and in the Swedish language versions of Commission Regulation (EU) No 475/2012[(2)], more precisely in Article 2 thereof as regards the application date of the amendments made by that Regulation to Commission Regulation (EC) No 1126/2008[(3)].

(2) The Swedish language version of that Regulation also contains some misprints.

(3) Regulation (EU) No 475/2012 should therefore be corrected accordingly.

(4) As companies are required to apply the amendments made by points 1 and 2 of Article 1 of Regulation (EU) No 475/2012, at the latest, as from the commencement date of their first financial year starting on or after 1 July 2012, this Regulation should apply retroactively from 1 July 2012.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Accounting Regulatory Committee,

HAS ADOPTED THIS REGULATION:

Article 1

[Concerns only the Spanish and the Swedish language versions.]

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EU) No 407/2013. (See end of Document for details)*

Article 2

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

It shall apply from 1 July 2012.

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

Done at Brussels, 23 April 2013.

For the Commission

The President

José Manuel BARROSO