

## ANNEX

### List of companies covered by Article 3(a) of the Directive

- (a) Companies under Belgian law known as: ‘naamloze vennootschap/société anonyme, commanditaire vennootschap op aandelen/société en commandite par actions, besloten vennootschap met beperkte aansprakelijkheid/société privée à responsabilité limitée’ and those public law bodies that operate under private law;
- (aa) [<sup>F1</sup>companies under Bulgarian law known as: ‘събирателното дружество’, ‘командитното дружество’, ‘дружеството с ограничена отговорност’, ‘акционерното дружество’, ‘командитното дружество с акции’, ‘кооперации’, ‘кооперативни съюзи’, ‘държавни предприятия’ constituted under Bulgarian law and carrying on commercial activities;
- (ab) companies under Romanian law known as: ‘societăți pe acțiuni’, ‘societăți în comandită pe acțiuni’, ‘societăți cu răspundere limitată’;]
- (b) companies under Danish law known as: ‘aktieselskab’ and ‘anpartsselskab’;
- (c) companies under German law known as: ‘Aktiengesellschaft, Kommanditgesellschaft auf Aktien, Gesellschaft mit beschränkter Haftung’ and ‘bergrechtliche Gewerkschaft’;
- (d) companies under Greek law known as: ‘ανώνυμη εταιρία’;
- (e) companies under Spanish law known as: ‘sociedad anónima, sociedad comanditaria por acciones, sociedad de responsabilidad limitada’ and those public law bodies which operate under private law;
- (f) companies under French law known as: ‘société anonyme, société en commandite par actions, société à responsabilité limitée’ and industrial and commercial public establishments and undertakings;
- (g) companies in Irish law known as public companies limited by shares or by guarantee, private companies limited by shares or by guarantee, bodies registered under the Industrial and Provident Societies Acts or building societies registered under the Building Societies Acts;
- (h) companies under Italian law known as: ‘società per azioni, società in accomandita per azioni, società a responsabilità limitata’ and public and private entities carrying on industrial and commercial activities;
- (i) companies under Luxembourg law known as: ‘société anonyme, société en commandite par actions and société à responsabilité limitée’;
- (j) companies under Dutch law known as: ‘naamloze vennootschap’ and ‘besloten vennootschap met beperkte aansprakelijkheid’;
- (k) companies under Austrian law known as: ‘Aktiengesellschaft’ and ‘Gesellschaft mit beschränkter Haftung’;
- (l) commercial companies or civil law companies having a commercial form, cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (m) companies under Finnish law known as: ‘osakeyhtiö/aktiebolag, osuuskunta/andelslag, säästöpankki/sparbank’ and ‘vakuutusyhtiö/försäkringsbolag’;

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- (n) companies under Swedish law known as: ‘aktiebolag’ and ‘försäkringsaktiebolag’;
- (o) companies incorporated under the law of the United Kingdom<sup>[F2]</sup>;
- (p) <sup>[F3]</sup>companies under Czech law known as: ‘akciová společnost’, ‘společnost s ručením omezeným’, ‘veřejná obchodní společnost’, ‘komanditní společnost’, ‘družstvo’;
- (q) companies under Estonian law known as: ‘täisühing’, ‘usaldusühing’, ‘osaühing’, ‘aktsiaselts’, ‘tulundusühistu’;
- (r) companies under Cypriot law known as: companies in accordance with the Company’s Law, Public Corporate Bodies as well as any other Body which is considered as a company in accordance with the Income tax Laws;
- (s) companies under Latvian law known as: ‘akciju sabiedrība’, ‘sabiedrība ar ierobežotu atbildību’;
- (t) companies incorporated under the law of Lithuania;
- (u) companies under Hungarian law known as: ‘közkereseti társaság’, ‘betéti társaság’, ‘közös vállalat’, ‘korlátolt felelősségű társaság’, ‘résztvénytársaság’, ‘egyesülés’, ‘közhasznú társaság’, ‘szövetkezet’;
- (v) companies under Maltese law known as: ‘Kumpaniji ta’ Responsabilita’ Limitata’, ‘Soċjetajiet in akkomandita li l-kapital tagħhom maqsum f’azzjonijiet’;
- (w) companies under Polish law known as: ‘spółka akcyjna’, ‘spółka z ograniczoną odpowiedzialnością’;
- (x) companies under Slovenian law known as: ‘delniška družba’, ‘komanditna delniška družba’, ‘komanditna družba’, ‘družba z omejeno odgovornostjo’, ‘družba z neomejeno odgovornostjo’;
- (y) companies under Slovak law known as: ‘akciová spoločnosť’, ‘spoločnosť s ručením obmedzeným’, ‘komanditná spoločnosť’, ‘verejná obchodná spoločnosť’, ‘družstvo’<sup>[F4]</sup>;
- (z) <sup>[F5]</sup>companies under Croatian law known as: ‘dioničko društvo’, ‘društvo s ograničenom odgovornošću’, and other companies constituted under Croatian law subject to Croatian profit tax.]]

#### Textual Amendments

- F1** Inserted by [Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation, by reason of the accession of Bulgaria and Romania.](#)
- F2** Substituted by [Council Directive 2004/66/EC of 26 April 2004 adapting Directives 1999/45/EC, 2002/83/EC, 2003/37/EC and 2003/59/EC of the European Parliament and of the Council and Council Directives 77/388/EEC, 91/414/EEC, 96/26/EC, 2003/48/EC and 2003/49/EC, in the fields of free movement of goods, freedom to provide services, agriculture, transport policy and taxation, by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.](#)
- F3** Inserted by [Council Directive 2004/66/EC of 26 April 2004 adapting Directives 1999/45/EC, 2002/83/EC, 2003/37/EC and 2003/59/EC of the European Parliament and of the Council and Council Directives 77/388/EEC, 91/414/EEC, 96/26/EC, 2003/48/EC and 2003/49/EC, in the fields of free movement of goods, freedom to provide services, agriculture, transport policy and taxation, by reason of the](#)

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accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.

**F4** Substituted by Council Directive 2013/13/EU of 13 May 2013 adapting certain directives in the field of taxation, by reason of the accession of the Republic of Croatia.

**F5** Inserted by Council Directive 2013/13/EU of 13 May 2013 adapting certain directives in the field of taxation, by reason of the accession of the Republic of Croatia.