

## ANNEX III

### PART A

#### REPEALED DIRECTIVES WITH LIST OF THE SUCCESSIVE AMENDMENTS THERETO

#### (REFERRED TO IN ARTICLE 166)

<b>Council Directive 82/891/EEC(OJ L 378, 31.12.1982, p. 47).</b>	
Directive 2007/63/EC of the European Parliament and of the Council (OJ L 300, 17.11.2007, p. 47).	Article 3
Directive 2009/109/EC of the European Parliament and of the Council (OJ L 259, 2.10.2009, p. 14).	Article 3
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 116
<b>Council Directive 89/666/EEC(OJ L 395, 30.12.1989, p. 36).</b>	
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 1
<b>Directive 2005/56/EC of the European Parliament and of the Council(OJ L 310, 25.11.2005, p. 1).</b>	
Directive 2009/109/EC of the European Parliament and of the Council (OJ L 259, 2.10.2009, p. 14).	Article 4
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 2
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 120
<b>Directive 2009/101/EC of the European Parliament and of the Council(OJ L 258, 1.10.2009, p. 11).</b>	
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 3
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 1 of Part A of the Annex
<b>Directive 2011/35/EU of the European Parliament and of the Council(OJ L 110, 29.4.2011, p. 1).</b>	
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 3 of Part A of the Annex

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*Status: This is the original version (as it was originally adopted).*

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Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 122
<b>Directive 2012/30/EU of the European Parliament and of the Council(OJ L 315, 14.11.2012, p. 74).</b>	
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 4 of Part A of the Annex
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 123

## PART B

### TIME LIMITS FOR TRANSPOSITION INTO NATIONAL LAW AND DATES OF APPLICATION

(REFERRED TO IN ARTICLE 166)

Directive	Time limit for transposition	Date of application
82/891/EEC	1 January 1986	—
89/666/EEC	1 January 1992	1 January 1993 <sup>a</sup>
2005/56/EC	15 December 2007	—
2007/63/EC	31 December 2008	—
2009/109/EC	30 July 2011	—
2012/17/EU	7 July 2014 <sup>b</sup>	—
2013/24/EU	1 July 2013	—
2014/59/EU	31 December 2014	1 January 2015 <sup>c</sup>

**a** Under Article 16(2) of Directive 89/666/EC, Member States are required to stipulate that the provisions referred to in paragraph 1 shall apply from 1 January 1993 and, with regard to accounting documents, shall apply for the first time to annual accounts for the financial year beginning on 1 January 1993 or during 1993.

**b** Under Article 5(2) of Directive 2012/17/EU Member States are required to, not later than 8 June 2017, adopt, publish and apply the provisions necessary to comply with:

- Article 1(3) and (4) and Article 5a of Directive 89/666/EEC,
- Article 13 of Directive 2005/56/EC,
- Article 3(1), second subparagraph, Article 3b, Article 3c, Article 3d and Article 4a(3) to (5) of Directive 2009/101/EC.

**c** Under the third subparagraph of Article 130(1) of Directive 2014/59/EU, Member States are required to apply provisions adopted in order to comply with Section 5 of Chapter IV of Title IV of that Directive from 1 January 2016 at the latest.