

ANNEX

COMPANY LAW

A.COMPANY LAW

- ^{F1}1. 31968 L 0151: First Council Directive 68/151/EEC of 9 March 1968 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community (OJ L 65, 14.3.1968, p. 8), as amended by:

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Textual Amendments

- F1** Deleted by Directive 2009/101/EC of the European Parliament and of the Council of 16 September 2009 on coordination of safeguards which, for the protection of the interests of members and third parties, are required by Member States of companies within the meaning of the second paragraph of Article 48 of the Treaty, with a view to making such safeguards equivalent (codified version) (Text with EEA relevance).

2. 31977 L 0091: Second Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent (OJ L 26, 31.1.1977, p. 1), as amended by:
- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
 - 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31992 L 0101: Council Directive 92/101/EEC of 23.11.1992 (OJ L 347, 28.11.1992, p. 64),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33).

The following is added to Article 1(1):

- in Bulgaria:
акционерно дружество;
- in Romania:
societate pe acțiuni.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- F23. 31978 L 0855: Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies (OJ L 295, 20.10.1978, p. 36), as amended by:
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Textual Amendments

- F2** Deleted by [Directive 2011/35/EU of the European Parliament and of the Council of 5 April 2011 concerning mergers of public limited liability companies \(codification\) \(Text with EEA relevance\)](#).

- F34. 31989 L 0667: Twelfth Council Company Law Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (OJ L 395, 30.12.1989, p. 40), as amended by:
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Textual Amendments

- F3** Deleted by [Directive 2009/102/EC of the European Parliament and of the Council of 16 September 2009 in the area of company law on single-member private limited liability companies \(codified version\) \(Text with EEA relevance\)](#).

B. ACCOUNTING STANDARDS

1. 31978 L 0660: Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies (OJ L 222, 14.8.1978, p. 11), as amended by:
- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
 - 31983 L 0349: Seventh Council Directive 83/349/EEC of 13.6.1983 (OJ L 193, 18.7.1983, p. 1),
 - 31984 L 0569: Council Directive 84/569/EEC of 27.11.1984 (OJ L 314, 4.12.1984, p. 28),
 - 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31989 L 0666: Eleventh Council Directive 89/666/EEC of 21.12.1989 (OJ L 395, 30.12.1989, p. 36),
 - 31990 L 0604: Council Directive 90/604/EEC of 8.11.1990 (OJ L 317, 16.11.1990, p. 57),
 - 31990 L 0605: Council Directive 90/605/EEC of 8.11.1990 (OJ L 317, 16.11.1990, p. 60),
 - 31994 L 0008: Council Directive 94/8/EC of 21.3.1994 (OJ L 82, 25.3.1994, p. 33),
 - 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
 - 31999 L 0060: Council Directive 1999/60/EC of 17.6.1999 (OJ L 162, 26.6.1999, p. 65),

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- 32001 L 0065: Directive 2001/65/EC of the European Parliament and of the Council of 27.9.2001 (OJ L 283, 27.10.2001, p. 28),
 - 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33),
 - 32003 L 0038: Council Directive 2003/38/EC of 13.5.2003 (OJ L 120, 15.5.2003, p. 22),
 - 32003 L 0051: Directive 2003/51/EC of the European Parliament and of the Council of 18.6.2003 (OJ L 178, 17.7.2003, p. 16),
 - 32006 L 0043: Directive 2006/43/EC of the European Parliament and of the Council of 17.5.2006 (OJ L 157, 9.6.2006, p. 87),
 - 32006 L 0046: Directive 2006/46/EC of the European Parliament and of the Council of 14.6.2006 (OJ L 224, 16.8.2006, p. 1).
- (a) The following is added to Article 1(1), first subparagraph:
- in Bulgaria:
акционерно дружество, дружество с ограничена отговорност, командитно дружество с акции;
 - in Romania:
societate pe acțiuni, societate cu răspundere limitată, societate în comandită pe acțiuni.
- (b) The following is added to Article 1(1), second subparagraph:
- - (z) *in Bulgaria:*
събирателно дружество, командитно дружество;
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 - (aa) *in Romania:*
асocietate în nume colectiv, societate în comandită simplă.
2. 31983 L 0349: Seventh Council Directive 83/349/EEC of 13 June 1983 based on Article 54(3)(g) of the Treaty on consolidated accounts (OJ L 193, 18.7.1983, p. 1), as amended by:
- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
 - 31989 L 0666: Eleventh Council Directive 89/666/EEC of 21.12.1989 (OJ L 395, 30.12.1989, p. 36),
 - 31990 L 0604: Council Directive 90/604/EEC of 8.11.1990 (OJ L 317, 16.11.1990, p. 57),
 - 31990 L 0605: Council Directive 90/605/EEC of 8.11.1990 (OJ L 317, 16.11.1990, p. 60),

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
- 32001 L 0065: Directive 2001/65/EC of the European Parliament and of the Council of 27.9.2001 (OJ L 283, 27.10.2001, p. 28),
- 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33),
- 32003 L 0051: Directive 2003/51/EC of the European Parliament and of the Council of 18.6.2003 (OJ L 178, 17.7.2003, p. 16),
- 32006 L 0043: Directive 2006/43/EC of the European Parliament and of the Council of 17.5.2006 (OJ L 157, 9.6.2006, p. 87),
- 32006 L 0046: Directive 2006/46/EC of the European Parliament and of the Council of 14.6.2006 (OJ L 224, 16.8.2006, p. 1).

The following is added to Article 4(1):

- (z) — *in Bulgaria:*
акционерно дружество, дружество с ограничена отговорност,
командитно дружество с акции;
- (aa) — *in Romania:*
societate pe acțiuni, societate cu răspundere limitată, societate în comandită
pe acțiuni.