

## ANNEX I

### PART A

#### LIST OF COMPANIES REFERRED TO IN ARTICLE 3(a)

- (a) companies (SE) incorporated under Regulation (EC) No 2157/2001 and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees<sup>(1)</sup> and cooperative societies (SCE) incorporated under Regulation (EC) No 1435/2003 and Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees<sup>(2)</sup>;
- (b) companies under Belgian law known as ‘société anonyme’/‘naamloze vennootschap’, ‘société en commandite par actions’/‘commanditaire vennootschap op aandelen’, ‘société privée à responsabilité limitée’/‘besloten vennootschap met beperkte aansprakelijkheid’/‘société coopérative à responsabilité limitée’/‘coöperatieve vennootschap met beperkte aansprakelijkheid’, ‘société coopérative à responsabilité illimitée’/‘coöperatieve vennootschap met onbeperkte aansprakelijkheid’, ‘société en nom collectif’/‘vennootschap onder firma’, ‘société en commandite simple’/‘gewone commanditaire vennootschap’, public undertakings which have adopted one of the abovementioned legal forms, and other companies constituted under Belgian law subject to the Belgian corporate tax;
- (c) companies under Bulgarian law known as ‘събирателното дружество’, ‘командитното дружество’, ‘дружеството с ограничена отговорност’, ‘акционерното дружество’, ‘командитното дружество с акции’, ‘кооперации’, ‘кооперативни съюзи’, and ‘държавни предприятия’ constituted under Bulgarian law and carrying on commercial activities;
- (d) companies under Czech law known as ‘akciová společnost’ and ‘společnost s ručením omezeným’;
- (e) companies under Danish law known as ‘aktieselskab’ and ‘anpartsselskab’ and other companies subject to tax under the Corporation Tax Act, in so far as their taxable income is calculated and taxed in accordance with the general tax legislation rules applicable to ‘aktieselskaber’;
- (f) companies under German law known as ‘Aktiengesellschaft’, ‘Kommanditgesellschaft auf Aktien’, ‘Gesellschaft mit beschränkter Haftung’, ‘Versicherungsverein auf Gegenseitigkeit’, ‘Erwerbs- und Wirtschaftsgenossenschaft’, ‘Betriebe gewerblicher Art von juristischen Personen des öffentlichen Rechts’, and other companies constituted under German law subject to German corporate tax;
- (g) companies under Estonian law known as ‘täisühing’, ‘usaldusühing’, ‘osahing’, ‘aktsiaselts’ and ‘tulundusühistu’;
- (h) companies incorporated or existing under Irish law, bodies registered under the Industrial and Provident Societies Act, building societies incorporated under the Building Societies Acts and trustee savings banks within the meaning of the Trustee Savings Banks Act, 1989;
- (i) companies under Greek law known as ‘ανώνυμη εταιρεία’ and ‘εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)’;

- (j) 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;
- (k) companies under French law known as ‘société anonyme’, ‘société en commandite par actions’, ‘société à responsabilité limitée’, ‘sociétés par actions simplifiées’, ‘sociétés d’assurances mutuelles’, ‘caisses d’épargne et de prévoyance’, ‘sociétés civiles’ which are automatically subject to corporation tax, ‘coopératives’, ‘unions de coopératives’, industrial and commercial public establishments and undertakings, and other companies constituted under French law subject to the French corporate tax;
- (l) companies under Italian law known as ‘società per azioni’, ‘società in accomandita per azioni’, ‘società a responsabilità limitata’, ‘società cooperativa’, ‘società di mutua assicurazione’, and private and public entities whose activity is wholly or principally commercial;
- (m) companies (εταρείες) under Cypriot law as defined in the income tax laws;
- (n) companies under Latvian law known as ‘akciju sabiedrība’ and ‘sabiedrība ar ierobežotu atbildību’;
- (o) companies incorporated under the law of Lithuania;
- (p) companies under Luxembourg law known as ‘société anonyme’, ‘société en commandite par actions’, ‘société à responsabilité limitée’, ‘société coopérative’, ‘société coopérative organisée comme une société anonyme’, ‘association d’assurances mutuelles’, ‘association d’épargne-pension’, ‘entreprise de nature commerciale, industrielle ou minière de l’État, des communes, des syndicats de communes, des établissements publics et des autres personnes morales de droit public’, and other companies constituted under Luxembourg law subject to the Luxembourg corporate tax;
- (q) companies under Hungarian law known as ‘közkereseti társaság’, ‘betéti társaság’, ‘közös vállalat’, ‘korlátolt felelősségű társaság’, ‘részvénytársaság’, ‘egyesülés’, ‘közhasznú társaság’ and ‘szövetkezet’;
- (r) companies under Maltese law known as ‘Kumpaniji ta’ Responsabilita Limitata’ and ‘Soċjetajiet en commandite li l-kapital tagħhom maqsum f’azzjonijiet’;
- (s) companies under Dutch law known as ‘naamloze vennootschap’, ‘besloten vennootschap met beperkte aansprakelijkheid’, ‘open commanditaire vennootschap’, ‘coöperatie’, ‘onderlinge waarborgmaatschappij’, ‘fonds voor gemene rekening’, ‘vereniging op coöperatieve grondslag’ and ‘vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt’, and other companies constituted under Dutch law subject to the Dutch corporate tax;
- (t) companies under Austrian law known as ‘Aktiengesellschaft’, ‘Gesellschaft mit beschränkter Haftung’, and ‘Erwerbs- und Wirtschaftsgenossenschaften’;
- (u) companies under Polish law known as ‘spółka akcyjna’ and ‘spółka z ograniczoną odpowiedzialnością’;
- (v) commercial companies or civil law companies having a commercial form as well as other legal persons carrying on commercial or industrial activities, which are incorporated under Portuguese law;

- (w) companies under Romanian law known as ‘societăți pe acțiuni’, ‘societăți în comandită pe acțiuni’ and ‘societăți cu răspundere limitată’;
- (x) companies under Slovenian law known as ‘delniška družba’, ‘komanditna družba’ and ‘družba z omejeno odgovornostjo’;
- (y) companies under Slovak law known as ‘akciová spoločnosť’, ‘spoločnosť s ručením obmedzeným’ and ‘komanditná spoločnosť’;
- (z) companies under Finnish law known as ‘osakeyhtiö’/‘aktiebolag’, ‘osuuskunta’/‘andelslag’, ‘säästöpankki’/‘sparbank’ and ‘vakuutusyhtiö’/‘försäkringsbolag’;
- (aa) companies under Swedish law known as ‘aktiebolag’, ‘bankaktiebolag’, ‘försäkringsaktiebolag’, ‘ekonomiska föreningar’, ‘sparbanker’ and ‘ömsesidiga försäkringsbolag’;
- (ab) companies incorporated under the law of the United Kingdom.

## PART B

### LIST OF TAXES REFERRED TO IN ARTICLE 3(C)

- impôt des sociétés/vennootschapsbelasting in Belgium,
- корпоративен данък in Bulgaria,
- daň z příjmů právnických osob in the Czech Republic,
- selskabsskat in Denmark,
- Körperschaftssteuer in Germany,
- tulumaks in Estonia,
- corporation tax in Ireland,
- φόρος εισοδήματος νομικών προσώπων κερδοσκοπικού χαρακτήρα in Greece,
- impuesto sobre sociedades in Spain,
- impôt sur les sociétés in France,
- imposta sul reddito delle società in Italy,
- φόρος εισοδήματος in Cyprus,
- uzņēmumu ienākuma nodoklis in Latvia,
- pelno mokestis in Lithuania,
- impôt sur le revenu des collectivités in Luxembourg,
- társasági adó in Hungary,
- taxxa fuq l-income in Malta,
- vennootschapsbelasting in the Netherlands,
- Körperschaftssteuer in Austria,
- podatek dochodowy od osób prawnych in Poland,
- imposto sobre o rendimento das pessoas colectivas in Portugal,
- impozit pe profit in Romania,
- davek od dobička pravnih oseb in Slovenia,
- daň z príjmov právnických osôb in Slovakia,
- yhteisöjen tulovero/inkomstskatten för samfund in Finland,
- statlig inkomstskatt in Sweden,
- corporation tax in the United Kingdom.

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

## ANNEX II

## PART A

## REPEALED DIRECTIVE WITH LIST OF ITS SUCCESSIVE AMENDMENTS

(referred to in Article 17)

Council Directive 90/434/EEC (OJ L 225, 20.8.1990, p. 1).	
Point XI(B)(I)(2) of Annex I to the 1994 Act of Accession (OJ C 241, 29.8.1994, p. 196)	
Point 9.7 of Annex II to the 2003 Act of Accession (OJ L 236, 23.9.2003, p. 559).	
Council Directive 2005/19/EC (OJ L 58, 4.3.2005, p. 19).	
Council Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129).	only point 6 of the Annex

## PART B

LIST OF TIME-LIMITS FOR TRANSPOSITION  
INTO NATIONAL LAW AND APPLICATION

(referred to in Article 17)

<b>Directive</b>	<b>Time-limit for transposition</b>	<b>Date of application</b>
90/434/EEC	1 January 1992	1 January 1993 <sup>a</sup>
2005/19/EC	1 January 2006 <sup>b</sup> 1 January 2007 <sup>c</sup>	—
2006/98/EC	1 January 2007	—

<sup>a</sup> Applicable to the Portuguese Republic only.<sup>b</sup> As regards the provisions referred to in Article 2(1) of the Directive.<sup>c</sup> As regards the provisions referred to in Article 2(2) of the Directive.

## ANNEX III

## CORRELATION TABLE

<b>Directive 90/434/EEC</b>	<b>This Directive</b>
Article 1	Article 1

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

Article 2(a) first indent	Article 2(a)(i)
Article 2(a) second indent	Article 2(a)(ii)
Article 2(a) third indent	Article 2(a)(iii)
Article 2(b)	Article 2(b)
Article 2(b)(a)	Article 2(c)
Article 2(c)	Article 2(d)
Article 2(d)	Article 2(e)
Article 2(e)	Article 2(f)
Article 2(f)	Article 2(g)
Article 2(g)	Article 2(h)
Article 2(h)	Article 2(i)
Article 2(i)	Article 2(j)
Article 2(j)	Article 2(k)
Article 3(a)	Article 3(a)
Article 3(b)	Article 3(b)
Article 3(c), introductory phrase of the first subparagraph and second subparagraph	Article 3(c)
Article 3(c), first subparagraph, first to twenty-seventh indents	Annex I, Part B
Article 4(1) first subparagraph	Article 4(1)
Article 4(1) second subparagraph	Article 4(2)
Article 4(2)	Article 4(3)
Article 4(3)	Article 4(4)
Article 4(4)	Article 4(5)
Articles 5 and 6	Articles 5 and 6
Article 7(1)	Article 7(1)
Article 7(2), first subparagraph	Article 7(2), first subparagraph
Article 7(2), second subparagraph, first sentence	—
Article 7(2), second subparagraph, second sentence	Article 7(2), second subparagraph
Articles 8, 9 and 10	Articles 8, 9 and 10
Article 10a	Article 11
Article 10b	Article 12
Article 10c	Article 13

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Article 10 <i>d</i>	Article 14
Article 11	Article 15
Article 12(1)	—
Article 12(2)	—
Article 12(3)	Article 16
—	Article 17
—	Article 18
Article 13	Article 19
Annex	Annex I, Part A
—	Annex II
—	Annex III

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- (1) OJ L 294, 10.11.2001, p. 22.
- (2) OJ L 207, 18.8.2003, p. 25.