
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.

ANNEX III

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 ^a
2005/56/EC	15 December 2007	—
2007/63/EC	31 December 2008	—
2009/109/EC	30 July 2011	—
2012/17/EU	7 July 2014 ^b	—
2013/24/EU	1 July 2013	—
2014/59/EU	31 December 2014	1 January 2015 ^c

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.