

Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification) (Text with EEA relevance)

TITLE I

**GENERAL PROVISIONS AND THE ESTABLISHMENT AND FUNCTIONING OF LIMITED LIABILITY COMPANIES**

CHAPTER III

*Disclosure and interconnection of central, commercial and companies registers*

*Section 2*

*Disclosure rules applicable to branches of companies from other Member States*

*Article 29*

**Disclosure of documents and particulars relating to a branch**

1 Documents and particulars relating to a branch opened in a Member State by a company of a type listed in Annex II, which is governed by the law of another Member State, shall be disclosed pursuant to the law of the Member State of the branch, in accordance with Article 16.

2 Where disclosure requirements in respect of the branch differ from those in respect of the company, the branch's disclosure requirements shall take precedence with regard to transactions carried out with the branch.

3 The documents and particulars referred to in Article 30(1) shall be made publicly available through the system of interconnection of registers. Article 18 and Article 19(1) shall apply *mutatis mutandis*.

4 Member States shall ensure that branches have a unique identifier allowing them to be unequivocally identified in communications between registers through the system of interconnection of registers. That unique identifier shall comprise, at least, elements making it possible to identify the Member State of the register, the domestic register of origin and the branch number in that register, and, where appropriate, features to avoid identification errors.

*Article 30*

**Documents and particulars to be disclosed**

1 The compulsory disclosure provided for in Article 29 shall cover the following documents and particulars only:

- a the address of the branch;
- b the activities of the branch;

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- c the register in which the company file referred to in Article 16 is kept, together with the registration number in that register;
  - d the name and legal form of the company and the name of the branch, if that is different from the name of the company;
  - e the appointment, termination of office and particulars of the persons who are authorised to represent the company in dealings with third parties and in legal proceedings:
    - as a company organ constituted pursuant to law or as members of any such organ, in accordance with the disclosure by the company as provided for in Article 14(d),
    - as permanent representatives of the company for the activities of the branch, with an indication of the extent of their powers;
  - f — the winding-up of the company, the appointment of liquidators, particulars concerning them and their powers and the termination of the liquidation in accordance with disclosure by the company as provided for in Article 14(h), (j) and (k),
    - insolvency proceedings, arrangements, compositions, or any analogous proceedings to which the company is subject;
  - g the accounting documents in accordance with Article 31;
  - h the closure of the branch.
- 2 The Member State in which the branch has been opened may provide for the disclosure, as referred to in Article 29, of
- a the signature of the persons referred to in points (e) and (f) of paragraph 1 of this Article;
  - b the instruments of constitution and the memorandum and articles of association if they are contained in a separate instrument, in accordance with points (a), (b) and (c) of Article 14, together with amendments to those documents;
  - c an attestation from the register referred to in point (c) of paragraph 1 of this Article relating to the existence of the company;
  - d an indication of the securities on the company's property situated in that Member State, provided such disclosure relates to the validity of those securities.

### *Article 31*

#### **Limits on the compulsory disclosure of accounting documents**

The compulsory disclosure provided for by Article 30(1)(g) shall be limited to the accounting documents of the company as drawn up, audited and disclosed pursuant to the law of the Member State by which the company is governed in accordance with Directive 2006/43/EC of the European Parliament and of the Council<sup>(1)</sup> and Directive 2013/34/EU.

### *Article 32*

#### **Language of disclosure and translation of documents to be disclosed**

The Member State in which the branch has been opened may stipulate that the documents referred to in Article 30(2)(b) and Article 31 are to be published in another official language of the Union and that the translations of such documents are to be certified.

### *Article 33*

#### **Disclosure in cases of multiple branches in a Member State**

Where a company has opened more than one branch in a Member State, the disclosure referred to in Article 30(2)(b) and Article 31 may be made in the register of the branch of the company's choice.

In the case referred to in the first paragraph, compulsory disclosure by the other branches shall cover the particulars of the branch register of which disclosure was made, together with the number of that branch in that register.

### *Article 34*

#### **Information on the opening and termination of winding-up or insolvency proceedings and on striking-off of the company from the register**

1 Article 20 shall apply to the register of the company and to the register of the branch respectively.

2 Member States shall determine the procedure to be followed upon receipt of the information referred to in Article 20(1) and (2). Such procedure shall ensure that, where a company has been dissolved or otherwise struck off the register, its branches are likewise struck off the register without undue delay.

3 The second sentence of paragraph 2 shall not apply to branches of companies that have been struck off the register as a consequence of any change in the legal form of the company concerned, a merger or division, or a cross-border transfer of its registered office.

### *Article 35*

#### **Information on letters and order forms**

Member States shall prescribe that letters and order forms used by a branch shall state, in addition to the information prescribed by Article 26, the register in which the file in respect of the branch is kept together with the number of the branch in that register.

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- (1) Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC ([OJ L 157, 9.6.2006, p. 87](#)).