

ê 2012/30/EU (adapted)

ANNEX I

**Types of companies referred to in Ö Article 2(1) and (2), Articles 3 and 43 and Articles 44(2), 86(1) and 135(1) Õ**

* Belgium:

société anonyme / naamloze vennootschap;

* Bulgaria:

акционерно дружество;

* the Czech Republic:

akciová společnost;

* Denmark:

aktieselskab;

* Germany:

Aktiengesellschaft;

* Estonia:

aktsiaselts;

* Ireland:

public company limited by shares,

public company limited by guarantee and having a share capital;

* Greece:

ανώνυμη εταιρεία;

* Spain:

sociedad anónima;

* France:

société anonyme;

ê 2013/24/EU

* Croatia:

dioničko društvo;

ê 2012/30/EU

* Italy:

società per azioni;

* Cyprus:

δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές,

δημόσιες εταιρείες περιορισμένης ευθύνης με εγγύηση που διαθέτουν μετοχικό κεφάλαιο;

* Latvia:

akciju sabiedrība;

* Lithuania:

akcinė bendrovė;

* Luxembourg:

société anonyme;

* Hungary:

nyilvánosan működő részvénytársaság;

* Malta:

kumpanija pubblika / public limited liability company;

* the Netherlands:

naamloze vennootschap;

* Austria:

Aktiengesellschaft;

* Poland:

spółka akcyjna;

* Portugal:

sociedade anónima;

* Romania:

societate pe acţiuni;

* Slovenia:

delniška družba;

* Slovakia:

akciová spoločnost';

* Finland:

julkinen osakeyhtiö / publikt aktiebolag;

* Sweden:

aktiebolag;

* the United Kingdom:

public company limited by shares,

public company limited by guarantee and having a share capital.

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ê 2009/101/EC Ch. 1 Art. 1 (adapted)

ANNEX II

**Ö Types of companies referred to in Articles 7 and 13, Articles 28(1), 35(1) and 66(1) and point (1) of Article 118 Õ**

* Belgium:

naamloze vennootschap / société anonyme,

commanditaire vennootschap op aandelen / société en commandite par actions,

personenvennootschap met beperkte aansprakelijkheid / société de personnes à responsabilité limitée;

* Bulgaria:

акционерно дружество, дружество с ограничена отговорност, командитно дружество с акции;

* Czech Republic:

společnost s ručením omezeným, akciová společnost;

* Denmark:

aktieselskab, kommanditaktieselskab, anpartsselskab;

* Germany:

die Aktiengesellschaft, die Kommanditgesellschaft auf Aktien, die Gesellschaft mit beschränkter Haftung;

* Estonia:

aktsiaselts, osaühing;

* Ireland:

companies incorporated with limited liability;

* Greece:

ανώνυμη εταιρεία, εταιρεία περιoρισμένης ευθύνης, ετερόρρυθμη κατά μετοχές εταιρεία;

* Spain:

la sociedad anónima, la sociedad comanditaria por acciones, la sociedad de responsabilidad limitada;

* France:

société anonyme, société en commandite par actions, société à responsabilité limitée, société par actions simplifiée;

ê 2013/24/EU Annex, Part A, pt. (1)

* Croatia:

dioničko društvo, društvo s ograničenom odgovornošću;

ê 2009/101/EC

* Italy:

società per azioni, società in accomandita per azioni, società a responsabilità limitata;

* Cyprus:

δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση, ιδιωτικές εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση;

* Latvia:

akciju sabiedrība, sabiedrība ar ierobežotu atbildību, komanditsabiedrība;

* Lithuania:

akcinė bendrovė, uždaroji akcinė bendrovė;

* Luxembourg:

société anonyme, société en commandite par actions, société à responsabilité limitée;

* Hungary:

részvénytársaság, korlátolt felelősségű társaság;

* Malta:

kumpannija pubblika / public limited liability company,

kumpannija privata / private limited liability company;

* the Netherlands:

naamloze vennootschap, besloten vennootschap met beperkte aansprakelijkheid;

* Austria:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung;

* Poland:

spółka z ograniczoną odpowiedzialnością, spółka komandytowo-akcyjna, spółka akcyjna;

* Portugal:

sociedade anónima de responsabilidade limitada, sociedade em comandita por ações, sociedade por quotas de responsabilidade limitada;

* Romania:

societate pe acțiuni, societate cu răspundere limitată, societate în comandită pe acțiuni;

* Slovenia:

delniška družba, družba z omejeno odgovornostjo, komaditna delniška družba;

* Slovakia:

akciová spoločnosť, spoločnosť s ručením obmedzeným;

* Finland:

yksityinen osakeyhtiö / privat aktiebolag,

julkinen osakeyhtiö / publikt aktiebolag;

* Sweden:

aktiebolag;

* United Kingdom:

companies incorporated with limited liability.

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ANNEX III

Part A

Repealed Directives with list of the successive amendments thereto  
(referred to in Article 166)

|  |  |  |  |
| --- | --- | --- | --- |
| Council Directive 82/891/EEC (OJ L 378, 31.12.1982, p. 47) | |  | |
| 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 | |
| Council Directive 89/666/EEC (OJ L 395, 30.12.1989, p. 36) | |  | |
| Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1) | | Article 1 | |
| Directive 2005/56/EC of the European Parliament and of the Council (OJ L 310, 25.11.2005, p. 1) | |  | |
| 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 | |
| Directive 2009/101/EC of the European Parliament and of the Council (OJ L 258, 1.10.2009, p. 11) | |  | |
| 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 | |
| Directive 2011/35/EU of the European Parliament and of the Council (OJ L 110, 29.4.2011, p. 1) | |  | |
| Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365) | | Article 1 and point 3 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 120 | |
| Directive 2012/30/EU of the European Parliament and of the Council (OJ L 315, 14.11.2012, p. 74) | |  | |
| 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[[1]](#footnote-1) |
| 2005/56/EC | 15 December 2007 | – |
| 2007/63/EC | 31 December 2008 | – |
| 2009/109/EC | 30 July 2011 | – |
| 2012/17/EU | 7 July 2014[[2]](#footnote-2) | – |
| 2013/24/EU | 1 July 2013 | – |
| 2014/59/EU | 31 December 2014 | 1 January 2015[[3]](#footnote-3) |

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ANNEX IV

Correlation table

| Directive 82/891/EEC | Directive 89/666/EEC | Directive 2005/56/EC | Directive 2009/101/EC | Directive 2011/35/EU | Directive 2012/30/EU | This Directive |
| --- | --- | --- | --- | --- | --- | --- |
| – | – | – | – | – | – | Article 1 |
| Article 1 |  |  |  |  |  | Article 135 |
| Article 2 |  |  |  |  |  | Article 136 |
| Article 3(1) and (2) |  |  |  |  |  | Article 137(1) and (2) |
| Article 3(3)(a) |  |  |  |  |  | Article 137(3) first subparagraph |
| Article 3(3)(b) |  |  |  |  |  | Article 137(3) second subparagraph |
| Article 4 |  |  |  |  |  | Article 138 |
| Article 5 |  |  |  |  |  | Article 139 |
| Article 6 |  |  |  |  |  | Article 140 |
| Article 7 |  |  |  |  |  | Article 141 |
| Article 8 |  |  |  |  |  | Article 142 |
| Article 9 |  |  |  |  |  | Article 143 |
| Article 10 |  |  |  |  |  | Article 144 |
| Article 11 |  |  |  |  |  | Article 145 |
| Article 12 |  |  |  |  |  | Article 146 |
| Article 13 |  |  |  |  |  | Article 147 |
| Article 14 |  |  |  |  |  | Article 148 |
| Article 15 |  |  |  |  |  | Article 149 |
| Article 16 |  |  |  |  |  | Article 150 |
| Article 17 |  |  |  |  |  | Article 151 |
| Article 18 |  |  |  |  |  | Article 152 |
| Article 19 |  |  |  |  |  | Article 153 |
| Article 20(a) and (b) |  |  |  |  |  | Article 154(a) and (b) |
| Article 20(d) |  |  |  |  |  | Article 154(c) |
| Article 21 |  |  |  |  |  | Article 155 |
| Article 22(1), (2) and (3) |  |  |  |  |  | Article 156(1), (2) and (3) |
| Article 22(5) |  |  |  |  |  | Article 156(4) |
| Article 23 |  |  |  |  |  | Article 157 |
| Article 24 |  |  |  |  |  | Article 158 |
| Article 25 |  |  |  |  |  | Article 159 |
| Article 26(1) |  |  |  |  |  | – |
| Article 26(2) |  |  |  |  |  | Article 160(1) |
| Article 26(3) |  |  |  |  |  | – |
| Article 26(4) |  |  |  |  |  | Article 160(2) |
| Article 26(5) |  |  |  |  |  | – |
| Article 27 |  |  |  |  |  | – |
|  | Article 1 |  |  |  |  | Article 28 |
|  | Article 2 |  |  |  |  | Article 29 |
|  | Article 3 |  |  |  |  | Article 30 |
|  | Article 4 |  |  |  |  | Article 31 |
|  | Article 5 |  |  |  |  | Article 32 |
|  | – |  |  |  |  | Article 33(1) |
|  | Article 5a(1), (2) and (3) |  |  |  |  | – |
|  | Article 5a(4) |  |  |  |  | Article 33(2) |
|  | Article 5a(5) |  |  |  |  | Article 33(3) |
|  | Article 6 |  |  |  |  | Article 34 |
|  | Article 7 |  |  |  |  | Article 35 |
|  | Article 8 |  |  |  |  | Article 36 |
|  | Article 9 |  |  |  |  | Article 37 |
|  | Article 10 |  |  |  |  | Article 38 |
|  | Article 11 |  |  |  |  | – |
|  | Article 11a |  |  |  |  | – |
|  | Article 12 |  |  |  |  | Article 39 |
|  | Article 13 |  |  |  |  | Article 40 |
|  | Article 14 |  |  |  |  | Article 41 |
|  | Article 15 |  |  |  |  | – |
|  | Article 16 |  |  |  |  | – |
|  | Article 17 |  |  |  |  | Article 42 |
|  | Article 18 |  |  |  |  | – |
|  |  | Article 1 |  |  |  | Article 117 |
|  |  | Article 2 |  |  |  | Article 118 |
|  |  | Article 3 |  |  |  | Article 119 |
|  |  | Article 4 |  |  |  | Article 120 |
|  |  | Article 5 |  |  |  | Article 121 |
|  |  | Article 6 |  |  |  | Article 122 |
|  |  | Article 7 |  |  |  | Article 123 |
|  |  | Article 8 |  |  |  | Article 124 |
|  |  | Article 9 |  |  |  | Article 125 |
|  |  | Article 10 |  |  |  | Article 126 |
|  |  | Article 11 |  |  |  | Article 127 |
|  |  | Article 12 |  |  |  | Article 128 |
|  |  | Article 13 |  |  |  | Article 129 |
|  |  | Article 14 |  |  |  | Article 130 |
|  |  | Article 15 |  |  |  | Article 131 |
|  |  | Article 16 |  |  |  | Article 132 |
|  |  | Article 17 |  |  |  | Article 133 |
|  |  | Article 17a |  |  |  | – |
|  |  | Article 18 |  |  |  | Article 134 |
|  |  | Article 19 |  |  |  | – |
|  |  | Article 20 |  |  |  | – |
|  |  | Article 21 |  |  |  | – |
|  |  |  | Article 1 |  |  | Annex II |
|  |  |  | Article 2 |  |  | Article 13 |
|  |  |  | Article 2a |  |  | Article 14 |
|  |  |  | Article 3 |  |  | Article 15 |
|  |  |  | Article 3a |  |  | Article 16 |
|  |  |  | Article 3b |  |  | Article 17 |
|  |  |  | Article 3c |  |  | Article 18 |
|  |  |  | Article 3d |  |  | Article 19 |
|  |  |  | Article 4 |  |  | Article 20 |
|  |  |  | Article 4a |  |  | Article 21 |
|  |  |  | Article 4b |  |  | Article 22 |
|  |  |  | Article 4c first and second paragraphs |  |  | Article 23 first and second paragraphs |
|  |  |  | Article 4c third paragraph |  |  | – |
|  |  |  | Article 4d |  |  | Article 24 |
|  |  |  | Article 4e |  |  | Article 164 |
|  |  |  | Article 5 |  |  | Article 25 |
|  |  |  | Article 6 |  |  | Article 26 |
|  |  |  | Article 7 |  |  | Article 27 |
|  |  |  | Article 7a |  |  | Article 161 |
|  |  |  | – |  |  | Article 7(1) |
|  |  |  | Article 8 |  |  | Article 7(2) |
|  |  |  | Article 9 |  |  | Article 8 |
|  |  |  | Article 10 |  |  | Article 9 |
|  |  |  | Article 11 |  |  | Article 10 |
|  |  |  | Article 12 |  |  | Article 11 |
|  |  |  | Article 13 |  |  | Article 12 |
|  |  |  | Article 13a |  |  | Article 163 |
|  |  |  | Article 14 |  |  | – |
|  |  |  | Article 15 |  |  | – |
|  |  |  | Article 16 |  |  | – |
|  |  |  | Article 17 |  |  | – |
|  |  |  | Article 18 |  |  | – |
|  |  |  | Annex I |  |  | – |
|  |  |  | Annex II |  |  | – |
|  |  |  |  | Article 1 |  | Article 86 |
|  |  |  |  | Article 2 |  | Article 87 |
|  |  |  |  | Article 3 |  | Article 88 |
|  |  |  |  | Article 4 |  | Article 89 |
|  |  |  |  | Article 5 |  | Article 90 |
|  |  |  |  | Article 6 |  | Article 91 |
|  |  |  |  | Article 7 |  | Article 92 |
|  |  |  |  | Article 8 |  | Article 93 |
|  |  |  |  | Article 9 |  | Article 94 |
|  |  |  |  | Article 10 |  | Article 95 |
|  |  |  |  | Article 11 |  | Article 96 |
|  |  |  |  | Article 12 |  | Article 97 |
|  |  |  |  | Article 13 |  | Article 98 |
|  |  |  |  | Article 14 |  | Article 99 |
|  |  |  |  | Article 15 |  | Article 100 |
|  |  |  |  | Article 16 |  | Article 101 |
|  |  |  |  | Article 17 |  | Article 102 |
|  |  |  |  | Article 18 |  | Article 103 |
|  |  |  |  | Article 19 |  | Article 104 |
|  |  |  |  | Article 20 |  | Article 105 |
|  |  |  |  | Article 21 |  | Article 106 |
|  |  |  |  | Article 22 |  | Article 107 |
|  |  |  |  | Article 23 |  | Article 108 |
|  |  |  |  | Article 24 |  | Article 109 |
|  |  |  |  | Article 25 |  | Article 110 |
|  |  |  |  | Article 26 |  | Article 111 |
|  |  |  |  | Article 27 |  | Article 112 |
|  |  |  |  | Article 28 |  | Article 113 |
|  |  |  |  | Article 29 |  | Article 114 |
|  |  |  |  | Article 30 |  | Article 115 |
|  |  |  |  | Article 31 |  | Article 116 |
|  |  |  |  | Article 32 |  | – |
|  |  |  |  | Article 33 |  | – |
|  |  |  |  | Article 34 |  | – |
|  |  |  |  | Annex I |  | – |
|  |  |  |  | Annex II |  | – |
|  |  |  |  |  | Article 1 | Article 2 |
|  |  |  |  |  | Article 2 | Article 3 |
|  |  |  |  |  | Article 3 | Article 4 |
|  |  |  |  |  | Article 4 | Article 5 |
|  |  |  |  |  | Article 5 | Article 6 |
|  |  |  |  |  | – | Article 43 |
|  |  |  |  |  | Article 6 | Article 44 |
|  |  |  |  |  | Article 7 | Article 45 |
|  |  |  |  |  | Article 8 | Article 46 |
|  |  |  |  |  | Article 9 | Article 47 |
|  |  |  |  |  | Article 10 | Article 48 |
|  |  |  |  |  | Article 11 | Article 49 |
|  |  |  |  |  | Article 12 | Article 50 |
|  |  |  |  |  | Article 13 | Article 51 |
|  |  |  |  |  | Article 14 | Article 52 |
|  |  |  |  |  | Article 15 | Article 53 |
|  |  |  |  |  | Article 16 | Article 54 |
|  |  |  |  |  | Article 17 | Article 55 |
|  |  |  |  |  | Article 18 | Article 56 |
|  |  |  |  |  | Article 19 | Article 57 |
|  |  |  |  |  | Article 20 | Article 58 |
|  |  |  |  |  | Article 21 | Article 59 |
|  |  |  |  |  | Article 22 | Article 60 |
|  |  |  |  |  | Article 23 | Article 61 |
|  |  |  |  |  | Article 24 | Article 62 |
|  |  |  |  |  | Article 25 | Article 63 |
|  |  |  |  |  | Article 26 | Article 64 |
|  |  |  |  |  | Article 27 | Article 65 |
|  |  |  |  |  | Article 28 | Article 66 |
|  |  |  |  |  | Article 29 | Article 67 |
|  |  |  |  |  | Article 30 | Article 68 |
|  |  |  |  |  | Article 31 | Article 69 |
|  |  |  |  |  | Article 32 | Article 70 |
|  |  |  |  |  | Article 33 | Article 71 |
|  |  |  |  |  | Article 34 | Article 72 |
|  |  |  |  |  | Article 35 | Article 73 |
|  |  |  |  |  | Article 36 | Article 74 |
|  |  |  |  |  | Article 37 | Article 75 |
|  |  |  |  |  | Article 38 | Article 76 |
|  |  |  |  |  | Article 39 | Article 77 |
|  |  |  |  |  | Article 40 | Article 78 |
|  |  |  |  |  | Article 41 | Article 79 |
|  |  |  |  |  | Article 42 | Article 80 |
|  |  |  |  |  | Article 43 | Article 81 |
|  |  |  |  |  | Article 44 | Article 82 |
|  |  |  |  |  | Article 45 | Article 83 |
|  |  |  |  |  | Article 46 | Article 84 |
|  |  |  |  |  | Article 47(1) | Article 85 |
|  |  |  |  |  | Article 47(2) | Article 165 |
|  |  |  |  |  | Article 48 | – |
|  |  |  |  |  | – | Article 166 |
|  |  |  |  |  | Article 49 | Article 167 |
|  |  |  |  |  | Article 50 | Article 168 |
|  |  |  |  |  | Annex I | Annex I |
|  |  |  |  |  | Annex II | – |
|  |  |  |  |  | Annex III | – |
|  |  |  |  |  | – | Annex III |
|  |  |  |  |  | – | Annex IV |

\_\_\_\_\_\_\_\_\_\_\_\_\_

1. According to Article 16(2) of Directive 89/666/EC, Member States shall 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. [↑](#footnote-ref-1)
2. According to Article 5(2) of Directive 2012/17/EU Member States shall, 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. [↑](#footnote-ref-2)
3. According to the third subparagraph of Article 130(1) of Directive 2014/59/EU, Member States shall 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. [↑](#footnote-ref-3)