

Annex 1:

List of existing European Company Law instruments

Regulations

Council Regulation (EEC) 2137/85 of 25 July 1985 on the European Economic Interest Grouping (EEIG), [1994] OJ L 199/1;

Council Regulation (2001/2157/EC) of 8 October 2001 on the Statute for a European Company (SE), [2001] OJ L 294/1 *supplemented by* Council Directive (2001/86/EC) of 8 October 2001 supplementing the Statute for a European Company with regard to the involvement of employees, [2001] OJ L 294/22.

Directives

1st Council Directive (EEC) 68/151 of 9 March 1968 on co-ordination 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, [1968] OJ L 65/8;

2nd Council Directive (EEC) 77/91 of 13 December 1976 on co-ordination 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 throughout the Community, [1977] OJ L 26/1;

3rd Council Directive (EEC) 78/855 of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies, [1977] OJ L 295/36;

4th Council Directive (EEC) 78/660 of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies [1978] OJ L 222/11;

6th Council Directive (EEC) 82/891 of 17 December 1982 based on Article 54(3)(g) of the Treaty concerning the division of public limited liability companies, [1982] OJ L 378/47;

7th Council Directive (EEC) 83/349 of 13 June 1983 based on Article 54(3)(g) of the Treaty on consolidated accounts, [1983] OJ L 193/1;

8th Council Directive (EEC) 84/253 of 10 April 1984 based on Article 54(3)(g) of the Treaty on the approval of persons responsible for carrying out the statutory audits of accounting documents, [1984] OJ L 126/20;

11th Council Directive (EEC) 89/666 of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State, [1989] OJ L 395/96;

12th Council Directive (EEC) 89/667 of 21 December 1989 on single-member private limited liability companies [1989] OJ L 395/40;

European Parliament and Council Directive 2001/65/EC of 27 September 2001 as regards the valuation rules for the annual and consolidated accounts of certain types of companies as well as of banks and other financial institutions [2001] OJ L 283/28.

Recommendations

Commission Recommendation (2001/256/EC) of 15 November 2000 on quality assurance for the statutory audit in the European Union: minimum requirements, [2001] OJ L 91/91;

Commission Recommendation (2001/453/EC) of 30 May 2001 on the recognition, measurement and disclosure of environmental issues in the annual accounts and annual reports of companies [2001] OJ L 156/33.

Green Paper

The role, the position and the liability of the statutory auditor within the European Union [1996] OJ C 321/1.

Communications

Commission Communication "Accounting Harmonisation: A New Strategy vis-à-vis International Harmonisation", November 1995, COM 95(508);

Commission Communication "Financial Services: Implementing the Framework for Financial Markets: Action Plan of 11 May 1995, COM 1999(230);

Commission Communication (98/C143/03) "Statutory Audit in the European Union, the way forward", [1998] OJ C 143/3;

Commission Communication of 13 June 2000, "EU Financial Reporting Strategy: the way forward, COM 2000(359);

Interpretative Communication (98/C16/04) Concerning Certain Articles of the Fourth and Seventh Council Directives on Accounting, [1998] OJ C 16/4.