

II

(Preparatory Acts)

COMMISSION

Proposal for a Council Directive amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as regards the scope of those Directives*COM(86) 238 final**(Submitted by the Commission to the Council on 5 May 1986)**(86/C 144/13)*

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 54 (3) (g) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas Council Directive 78/660/EEC ⁽¹⁾, as last amended by the Act of Accession of Spain and Portugal, applies to the annual accounts of public and private limited companies in particular because those types of company offer no safeguards to third parties beyond the amounts of their net assets;

Whereas, in accordance with Council Directive 83/349/EEC ⁽²⁾, as amended by the Act of Accession of Spain and Portugal, Member States need only require companies covered by Directive 78/660/EEC to draw up consolidated accounts;

Whereas inside the Community there is a substantial and constantly growing number of partnerships, limited partnerships and unlimited companies all of whose unlimited members are constituted as either public or private limited companies;

Whereas it would contradict the spirit and the aims of the abovementioned Directives to allow Member States not to apply these Community rules to such partnerships, limited partnerships and unlimited companies;

Whereas the provisions covering the scope of the two Directives in question should therefore be explicitly supplemented,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The following is hereby inserted as paragraph 1a in Article 1 of Directive 78/660/EEC:

'Article 1a

The coordination measures prescribed by this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following types of company:

- (a) in Germany:
die Offene Handelsgesellschaft, die Kommanditgesellschaft;
- (b) in Belgium:
la société en nom collectif/de vennootschap onder firma,
la société en commandite/de gewone commanditaire vennootschap;
- (c) in Denmark:
interessentskaber, kommanditselskaber;
- (d) in France:
la société en nom collectif, la société en commandite simple;
- (e) in Greece:
η ομόρρυθμος εταιρεία, η ετερόρρυθμος εταιρεία;
- (f) in Spain:
sociedad colectiva, sociedad en comandita;
- (g) in Ireland:
the partnership, the limited partnership, the unlimited company;
- (h) in Italy:
la società in nome collettivo, la società in accomandita semplice;

⁽¹⁾ OJ No L 222, 14. 8. 1978, p. 11.

⁽²⁾ OJ No L 193, 18. 7. 1983, p. 1.

- (i) in Luxembourg:
la société en nom collectif, la société en commandite simple;
- (j) in the Netherlands:
de vennootschap onder firma, de comanditaire vennootschap;
- (k) in Portugal:
sociedade em nome colectivo, sociedade em comandita simples;
- (l) in the United Kingdom:
the partnership, the limited partnership, the unlimited company;

where the members having unlimited liability are constituted as one of the types of company set out in paragraph 1 or in this paragraph.'

Article 2

Article 4 of Directive 83/349/EEC is hereby amended as follows:

1. The followings is inserted as paragraph 1 (a):

'1. (a) Paragraph 1 shall also apply where either the parent undertaking or one or more subsidiary undertakings is constituted as one of the types of company mentioned in Article 1 (1) (a) of Directive 78/660/EEC.'

2. The text of paragraph 2 is replaced by the following:

'2. Member States may, however, grant exemption from the obligation imposed in Article 1 (1) where the parent undertaking is not constituted as one of the types of company mentioned in Article 4 (1) of this Directive or Article 1 (1) (a) of Directive 78/660/EEC.'

Article 3

1. Member States shall bring into force the laws, regulations and administrative provisions necessary for them to comply with this Directive before 1 January 1988. They shall forthwith inform the Commission thereof.

2. Member States may provide that the provisions referred to in paragraph 1 above shall first apply to annual accounts and consolidated accounts for financial years beginning on 1 January 1990 or during the calendar year 1990.

3. Member States shall ensure that they communicate to the Commission the texts of the main provisions of national law which they adopt in the field covered by this Directive.

Article 4

This Directive is addressed to the Member States.

Amendment to the proposal for a Council Directive amending Directive 75/130/EEC on the establishment of common rules for certain types of combined transport of goods between Member States (*)

COM(86) 262 final

(Submitted by the Commission to the Council pursuant to the second paragraph of Article 149 of the EEC Treaty on 23 May 1986)

(86/C 144/14)

The Commission's original proposal is hereby amended to take into account the following proposed amendment:

Replace Article 12 by the following:

Article 12

Initial or terminal road haulage in the context of combined road/rail transport or combined transport on inland waterways shall be exempt from general prohibitions on road movement laid down by non-local authorities in respect of certain days or during certain periods. **This exemption shall not extend to prohibitions on traffic movements on Sundays and public holidays.**

(*) OJ No 139, 7. 6. 1985, p. 2.