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Information and Notices

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II

(Preparatory Acts)

COMMISSION

Amended proposal for a Council Regulation (EEC) ⁽¹⁾ on the Statute for a European Company**(91/C 176/01)****COM(91) 174 final — SYN 218***(Submitted by the Commission pursuant to Article 149 (3) of the EEC Treaty on 16 May 1991)*

⁽¹⁾ OJ No C 263 of 16. 10. 1989, p. 41.

ORIGINAL PROPOSAL

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission,

in cooperation with the European Parliament,

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

Whereas the completion of the internal market within the period set by Article 8a of the Treaty, and the improvement it must bring about in the economic and social situation throughout the Community, mean not only that barriers to trade must be removed, but also that the structures of production must be adapted to the Community dimension; for this purpose it is essential that companies whose business is not limited to satisfying purely local needs should be able to plan and carry out the reorganization of their business on a Community scale;

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Unchanged

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Whereas such reorganization presupposes that existing companies from different Member States have the option of combining their potential by means of mergers; whereas such operations can be carried out only with due regard to the competition rules of the Treaty;

Whereas restructuring and cooperation operations involving companies from different Member States give rise to legal and psychological difficulties and tax problems; whereas the approximation of Member States' company law by means of directives based on Articles 54 of the Treaty can overcome some of these difficulties; whereas such approximation does not, however, remove the need for companies governed by different legal systems to choose a form of company governed by a particular national law;

Whereas the legal framework in which business still has to be carried on in Europe, being still based entirely on national laws, thus no longer corresponds to the economic framework in which it must develop if the objectives set out in Article 8a of the Treaty are to be achieved; whereas this situation forms a considerable obstacle to the creation of groups consisting of companies from different Member States;

Whereas it is essential to ensure as far as possible that the economic unit and the legal unit of business in Europe coincide; whereas for this purpose provision should be made for creating, side by side with companies governed by a particular national law, companies formed and carrying on business under the law created by a Community regulation directly applicable in all Member States;

Whereas the provisions of such a regulation will permit the creation and management of companies with a European dimension, free from the obstacles arising from the disparity and the limited territorial application of national company laws;

Whereas such a regulation forms part of the national legal systems and contributes to their approximation, thus constituting a measure relating to the approximation of the laws of the Member States with a view to the establishment and functioning of the internal market;

Whereas the Statute for a European company (SE) is among the measures to be adopted by the Council before

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1992 listed in the Commission's White Paper on completing the internal market, approved by the European Council of June 1985 in Milan; whereas the European Council of 1987 in Brussels expressed the wish to see such a Statute created swiftly;

Whereas since the presentation by the Commission in 1970 of a proposal for a Regulation on the Statute for a European company, amended in 1975, work on the approximation of national company law has made substantial progress, so that on those points where the functioning of a European company does not need uniform Community rules, reference may be made to the law governing public companies in the Member State where it has its registered office;

Whereas, without prejudice to any economic needs that may arise in the future, if the essential objective of the legal rules governing a European company is to be attained, it must be possible at least to create such a company as a means of enabling companies from different Member States to merge or to create a holding company, and of enabling companies and other legal bodies carrying on an economic activity, and governed by the laws of different Member States, to form a joint subsidiary;

Whereas in the same context it should be possible for public limited companies with their registered office and central administration within the Community to transform into an SE without liquidation provided they have a subsidiary or a branch in a Member State other than that of their registered office;

Unchanged.

Whereas the European company itself must take the form of a public company limited by shares, this being the form most suited, in terms of both financing and management, to the needs of a company carrying on business on a European scale; whereas in order to ensure that such companies are of reasonable size, a minimum capital should be set which will provide them with sufficient assets without making it difficult for small and medium-sized businesses to form a European company;

Whereas a European company must be efficiently managed and properly supervised; whereas it must be borne in mind that there are at present in the Community two different systems of administration of public companies; whereas, although a European company should be allowed to choose between the two systems, the respective responsibilities of those responsible for management and those responsible for supervision should be clearly defined;

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Whereas, having regard to the approximation effected by the Fourth Council Directive 78/660/EEC⁽¹⁾ and the Seventh Council Directive 83/349/EEC⁽²⁾, as last amended in both cases by the Act of Accession of Spain and Portugal, on annual accounts and consolidated accounts, the provisions of those Directives can be made applicable to European companies and such companies may choose between the options offered by those provisions;

Whereas under the rules and general principles of private international law, where one undertaking controls another governed by a different legal system its ensuing rights and obligations as regards the protection of minority shareholders and third parties are governed by the law governing the controlled undertaking, without prejudice to the obligations imposed on the controlling undertaking by its own law, for example the requirement to draw up consolidated accounts;

Whereas, without prejudice to the consequences of any later coordination of the law of the Member States, specific rules for the European company are not at present required in this field: whereas the rules and general principles of private international law should therefore be applied both in cases where the European company exercises control and in cases where it is the controlled company;

Whereas the rule thus applicable in the case where the European company is controlled by another undertaking should be specified, and for this purpose reference should be made to the law governing public companies in the State where the European company has its registered office;

Whereas for purposes of taxation the SE must be made subject to the legislation of the State in which it is resident; whereas provision should be made for deduction of losses incurred by the SE's permanent establishments abroad; whereas in order to avoid any discrimination against other firms carrying on cross-border business, similar provisions will be proposed by means of a directive for all other legal forms of business;

Whereas each Member State must be required to apply in respect of infringements of the provisions of this Regulation the sanction applicable to public limited companies governed by its law;

Whereas the rules on the involvement of employees in the European company are contained in Directive ... based on

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Whereas for purposes of taxation the SE must be made subject to the legislation of the State in which it is resident; whereas provision should be made for deduction of losses incurred by the SE's permanent establishments abroad; whereas in order to avoid any discrimination against other firms carrying on cross-border business, similar provisions have been proposed⁽¹⁾ by means of a directive for all other legal forms of business;

Unchanged.

(1) OJ No L 222, 14. 8. 1978, p. 11.

(2) OJ No L 193, 18. 7. 1983, p. 1.

(1) OJ No C 53, 28. 2. 1991, p. 30.

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Article 54 of the Treaty, and its provisions thus form an indissociable complement to this Regulation and must be applied concomitantly;

Whereas, on matters not covered by this Regulation, the provisions of the law of the Member States and of Community law are applicable, for example on:

- social security and employment law,
- taxation and competition law,
- intellectual property law,
- insolvency law;

Whereas the application of this Regulation must be deferred so as to enable each Member State to incorporate into its national law the provisions of the abovementioned Directive and to set up in advance the necessary machinery for the formation and operation of European companies having their registered office in its territory, so that the Regulation and the Directive may be applied concomitantly,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

[Form of the European Company (SE)]

1. Companies may be formed throughout the Community in the form of a European public limited company (*Societas Europaea*, 'SE') on the conditions and in the manner set out in this Regulation.

2. The capital of the SE shall be divided into shares. The liability of the shareholders for the debts and obligations of the company shall be limited to the amount subscribed by them.

3. The SE shall be a commercial company whatever the object of its undertaking.

4. The SE shall have legal personality.

TITLE I

GENERAL PROVISIONS

Article 1

Unchanged.

Deleted.

Unchanged.

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Article 2

(Formation)

1. Public limited companies formed under the law of a Member State and having their registered office and central administration within the Community may form an SE by merging or by forming a holding company, provided at least two of them have their central administration in different Member States.

2. Companies or firms within the meaning of the second paragraph of Article 58 of the Treaty and other legal bodies governed by public or private law which have been formed in accordance with the law of a Member State and have their registered office and central administration in the Community may set up an SE by forming a joint subsidiary, provided that at least two of them have their central administration in different Member States.

Article 3

(Formation with participation of an SE)

1. An SE together with one or more other SEs or together with one or more limited companies incorporated under the laws of a Member State and having their registered office and central administration within the Community may form an SE by merging or by forming a holding company.

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Article 2

1. Public limited companies having a share capital formed under the law of a Member State and having their registered office and central administration within the Community may form an SE by merging, provided at least two of them have their central administration in different Member States.

1a. Public and private limited companies having a share capital formed under the law of a Member State and having their registered office and central administration within the Community may form an SE by forming a holding company, provided at least two of them:

- have their central administration in different Member States, or
- have a subsidiary company or a branch office in a Member State other than that of their central administration.

2. Companies or firms within the meaning of the second paragraph of Article 58 of the Treaty and other legal bodies governed by public or private law which have been formed in accordance with the law of a Member State and have their registered or statutory office and central administration in the Community may set up an SE by forming a joint subsidiary company provided at least two of them:

- have their central administration in different Member States, or
- have a subsidiary company or a branch office in a Member State other than that of their central administration.

3. A public limited company which has been formed in accordance with the law of a Member State and has its registered office and central administration in the Community may form an SE by transforming itself, if it has a subsidiary company or a branch in a Member State other than that of this central administration.

Article 3

1. An SE together with one or more other SEs or together with one or more public limited companies having a share capital formed under the law of a Member State and having their registered office and central administration in the Community may form an SE by merging.

1a. An SE together with one or more other SEs or together with one or more companies within the meaning of Article 2a may form an SE by forming a holding company.

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2. An SE together with one or more other SEs, or together with one or more companies or legal bodies within the meaning of Article 2 (2) may set up an SE by forming a joint subsidiary.

3. An SE may itself form one or more subsidiaries in the form of an SE. Such a subsidiary may not, however, itself establish a subsidiary in the form of an SE.

Article 4

(Minimum capital)

1. Subject to paragraphs 2 and 3, the capital of an SE shall amount to not less than ECU 100 000.

2. Where an SE carries on the business of a credit institution it shall be subject to the minimum capital requirements laid down by the laws of the Member State in which it has its registered office in accordance with Article ... of Council Directive on the coordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of credit institutions and amending Directive 77/780/EEC ⁽¹⁾.

3. Where an SE carries on the business of an insurance undertaking it shall be subject to the minimum capital requirements laid down by the laws of the Member State in which it has its registered office.

Article 5

(Registered office of SE)

The registered office of an SE shall be situated at the place specified in its statutes. Such place shall be within the Community. It shall be the same as the place where the SE has its central administration.

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2. An SE together with one or more other SEs, or together with one or more companies or legal bodies within the meaning of Article 2 (2), may set up an SE by forming a joint subsidiary.

3. An SE may itself set up one or more subsidiaries in the form of an SE.

Article 4

1. The subscribed capital of an SE shall amount to not less than ECU 100 000.

2. The laws of a Member State requiring a greater subscribed capital for companies exercising certain types of activity shall apply to SEs with their registered office in that Member State.

Deleted.

Article 4a

For the purposes of this Regulation the words 'the statutes of the SE' cover both the instrument of incorporation and, where they are the object of a separate document, the statutes of the SE.

Article 5

Unchanged.

Article 5a

1. The registered office of an SE may be transferred within the Community. Such transfer shall not result in the SE being wound up or in the creation of a new legal person.

2. Where the transfer of the registered office results in a change of law applicable pursuant to Article 7 (1) (b) the transfer proposal shall be published in accordance with Article 9.

⁽¹⁾ OJ No C 84, 31. 3. 1988, p. 1.

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No decision to transfer may be taken for two months after publication of the proposal. Any such decision shall be taken under the conditions laid down for the amendment of the statutes.

The transfer of the registered office of the SE and the resulting amendment to its statutes shall take effect from the date of registration of the SE, in accordance with Article 8, in the register of the new registered office. That registration may not be effected until evidence has been produced that the proposed transfer of the registered office was published.

3. The termination of the SE's registration at the register of its previous registered office may not be effected until evidence has been produced that the SE has been registered in the register of its new registered office.

4. The new registration and the termination of the old registration shall both be published in the respective Member States in accordance with Article 9.

5. The new registration of the registered office of the SE may be relied on as against third persons from publication. Until such publication has been effected third parties may continue to rely on the old registered office unless the SE proves that such third parties were aware of the new registered office.

Article 6

(Controlled and controlling undertakings)

1. A 'controlled undertaking' means any undertaking in which a natural or legal person:

- (a) has a majority of the shareholders' or members' voting rights; or
- (b) has the right to appoint or remove a majority of the members of the administrative, management or supervisory board, and is at the same time a shareholder in, or member of, that undertaking; or
- (c) is a shareholder or member and alone controls, pursuant to an agreement entered into with other shareholders or members of the undertaking, a majority of the shareholders' or members' voting rights.

2. For the purposes of paragraph 1, the controlling undertaking's rights as regards voting, appointment and removal shall include the rights of any other controlled undertaking and those of any person or body acting in his or its own name but on behalf of the controlling undertaking or of any other controlled undertaking.

Article 6

Unchanged.

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*Article 7**Article 7*

(Scope of the Regulation)

1. Matters covered by this Regulation, but not expressly mentioned herein, shall be governed:

(a) by the general principles upon which this Regulation is based;

(b) if those general principles do not provide a solution to the problem, by the law applying to public limited companies in the State in which the SE has its registered office.

2. Where a State comprises several territorial units, each of which has its own rules of law applicable to the matters referred to in paragraph 1, each territorial unit shall be considered a State for the purposes of identifying the law applicable under paragraph 1(b).

3. In matters which are not covered by this Regulation, Community law and the law of the Member States shall apply to the SE.

4. In each Member State, and subject to the express provisions of this Regulation, an SE shall have the same rights, powers and obligations as a public limited company incorporated under national law.

2. SEs shall be governed:

(a) — by the provisions of this Regulation,

— where expressly authorized by this Regulation, by the provisions freely determined by the parties in the statutes of the SE;

(b) failing this:

— by the provisions of the law on public limited companies of the Member State in which the SE has its registered office,

— by the provisions freely determined by the parties in the statutes, in accordance with the same conditions as for public limited companies governed by the law of the Member State in which the SE has its registered office.

Unchanged.

Deleted.

Unchanged.

*Article 8**Article 8*

(Registration)

1. Every SE shall be registered in the State in which it has its registered office in a register designated by the law of that State in accordance with Article 3 of Directive 68/151/EEC ⁽¹⁾.

2. Where an SE has a branch in a Member State other than that in which it has its registered office, the branch shall be registered in that other Member State under the procedures laid down in the laws of that Member State in accordance with Article ... of Council Directive ... on company law concerning disclosure requirements in respect of branches opened in a Member State by certain types of companies governed by the law of another State ⁽²⁾.

Unchanged.

2. For the purposes of its registration the name of the SE must be preceded or followed by the abbreviation 'SE'.

⁽¹⁾ Official Journal, English Special Edition, 1968 (I), p. 41.

⁽²⁾ OJ No C 105, 21. 4. 1988, p. 6.

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Article 9

(Publication of documents)

Publication of the documents and particulars concerning the SE which must be published under this Regulation shall be effected in the manner laid down in the laws of each Member State in accordance with Article 3 of Directive 68/151/EEC.

Article 10

(Notice in the Official Journal)

1. Notice that an SE has been formed, stating the number, date and place of registration and the date and place of publication and the title of the publication shall be published for information purposes in the *Official Journal of the European Communities* after the publication referred to in Article 9. The same shall be done where a liquidation is terminated.

2. The Member States shall ensure that the particulars referred to in paragraph 1 are forwarded to the Official Publications Office of the European Communities within one month of the disclosure referred to in Article 9.

Article 11

(Documents of SE)

Letters, order forms and similar documents shall state legibly:

- (a) the name of the SE, preceded or followed by the initials 'SE' unless those initials already form part of the name;
- (b) the place of the register in which the SE is registered in accordance with Article 8 (1), and the number of the SE's entry in that register;
- (c) the address of the SE's registered office;
- (d) the amount of capital issued and paid up;

3. An SE shall not be registered until a model for employee involvement has been chosen pursuant to Article 3 of Directive ... complementing the Statute for a European company with regard to the involvement of employees in the European company.

Article 9

Unchanged.

Article 10

1. Notice that the SE has been registered or that the liquidation of the SE has been concluded shall be published for information purposes in the *Official Journal of the European Communities* after publication in accordance with Article 9. That notice shall state the number, date and place of registration of the SE, the date and place of publication and the title of publication, the registered office of the SE and a summary statement of its objects.

Where the registered office of the SE is transferred in accordance with Article 5a a notice shall be published containing the same information together with that relating to the new registration.

Unchanged.

Article 11

Letters and business correspondence for third parties shall state legibly:

- (a) the name of the SE, preceded or followed by the abbreviation 'SE';
- (b) Unchanged.
- (d) Deleted

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(e) the SE's VAT number;

Deleted.

(f) the fact that the SE is in liquidation if that is so.

(f) the fact that the SE is in liquidation or under the administration of the courts if that is so.

Any branch of the SE, when registered in accordance with Article 8 (2), must give the above particulars, together with those relating to its own registration, on the documents referred to in the first paragraph emanating from that branch.

Deleted.

TITLE II

TITLE II

FORMATION

FOMATION

SECTION 1

GENERAL

GENERAL

Article 11a

1. Subject to the following provisions, the formation of an SE shall be governed by the law applicable to the formation of public limited companies in the Member State in which the SE establishes its registered office.

2. The formation of an SE shall be published in accordance with Article 9.

Article 12

(Founder companies)

Article 12

The founder companies of an SE for the purposes of this Title are the companies, firms and other legal bodies which may form an SE by the means of formation provided for in Articles 2 and 3.

Unchanged.

Article 13

(Instrument of incorporation and statutes of the SE)

Article 13

The founder companies shall draw up the instrument of incorporation and the statutes, if the statutes are a separate instrument, in the forms required for the formation of public limited companies by the law of the State in which the SE is to have its registered office.

Deleted.

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*Article 14**Article 14*

(Experts; verification)

The provisions of national law concerning the examination of consideration other than cash, adopted in the State in which the SE is to have its registered office, pursuant to Article 10 of Directive 77/91/EEC ⁽¹⁾, shall apply.

Deleted.

*Article 15**Article 15*

(Supervision of formation)

The procedures for ensuring that the requirements of this Regulation and, where appropriate, of applicable national law, are complied with in regard to the formation of an SE and its statutes shall be those provided in respect of public limited companies under the law of the State in which the SE is to have its registered office. Member States shall take the measures necessary to ensure that such procedures are effective.

Deleted.

*Article 16**Article 16*

(Legal personality)

The SE shall have legal personality as from the date set by the law of the State in which it is to have its registered office.

The SE shall acquire legal personality on the date on which it is registered in the register referred to in Article 8.

SECTION 2

SECTION 2

FORMATION BY MERGER

FORMATION BY MERGER

*Article 17**Article 17*

(Definition)

1. In the formation of an SE by merger, the merging companies shall be wound up without going into liquidation and transfer to the SE all their assets and liabilities in exchange for the issue to their shareholders of shares in the SE and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued or, where there is no nominal value, of their accounting par value.

1. An SE may be formed by the merger of public limited companies in accordance with Article 2 (1). The merging companies shall be wound up without going into liquidation and transfer to the SE all their assets and liabilities in exchange for the issue to their shareholders of shares in the SE and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued.

2. A company may participate in the formation of an SE by merger even if it is in liquidation, provided it has not yet begun to distribute its assets to the shareholders.

Deleted.

⁽¹⁾ OJ No L 26, 31. 1. 1977, p. 1.

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3. The rights of the employees of each of the merging companies shall be protected in accordance with the provisions of national law giving effect to Directive 77/187/EEC ⁽¹⁾.

Article 18

(Draft terms of merger)

1. The administrative or management board of the founder companies shall draw up draft terms of merger. The draft terms of merger shall include the following particulars:

- (a) the type, name and registered office of each of the founder companies and of the SE;
- (b) the share exchange ratio and, where appropriate, the amount of any cash payment;
- (c) the terms relating to the allotment of shares of the SE;
- (d) the date from which the holding of shares of the SE entitles their holders to participate in profits and any special conditions affecting that entitlement;
- (e) the date from which transactions by the founder companies will be treated for accounting purposes as being those of the SE;
- (f) the rights conferred by the SE on the holders of shares to which special rights are attached and on the holders of securities other than shares, or the measures proposed concerning them;
- (g) any special advantage granted to the experts appointed under Article 21 (1) or to members of the administrative, management, supervisory or controlling bodies of the founder companies.

2. The draft terms of merger shall be drawn up and certified in due legal form if the law of the Member State in which any of the founder companies has its registered office so requires.

3. The law of the Member State requiring that the draft terms of merger be drawn up and certified in due legal form shall determine the person or authority competent to do so. Where the laws of several Member States in which the founder companies have their registered offices require the draft terms of merger to be drawn up and certified in due legal form, this may be done by any person or authority competent under the law of one of those Member States.

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Deleted.

Article 18

1. The administrative or management boards of the founder companies shall draw up draft terms of merger. The draft terms of merger shall include at least the following particulars:

- (a) the name and registered office of each of the founder companies together with those proposed for the SE;

Unchanged.

Unchanged.

Deleted.

⁽¹⁾ OJ No L 61, S. 3. 1977, p. 26.

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*Article 19**Article 19*

(Publication of the draft terms of merger)

1. For each of the founder companies, the draft terms of merger shall be published in the manner prescribed by the laws of each Member State in accordance with Article 3 of Directive 68/151/EEC at least one month before the date of the general meeting called to decide thereon.

Unchanged.

2. For each of the founder companies, the publication of the draft terms of merger referred to in paragraph 1, effected in accordance with Article 3 (4) of Directive 68/151/EEC, shall contain at least the following particulars:

2. For each of the founder companies, the publication of the draft terms of merger in accordance with paragraph 1, shall contain the following particulars:

(a) the type, name and registered office of the founder companies;

Unchanged.

(b) the register in which the documents and particulars referred to in Article 3 (2) of Directive 68/151/EEC are filed in respect of each founder company, and the number of the entry in that register;

(c) the conditions which determine, in accordance with Article 25, the date on which the merger and formation shall take effect.

Deleted.

the proposed name and proposed registered office of the SE.

3. The publication shall also specify the arrangements made in accordance with the provisions of national law giving effect to Articles 13, 14 and 15 of Directive 78/855/EEC ⁽¹⁾ and with Article 23 of this Regulation for the exercise of the rights of the creditors of the founder companies.

3. The publication shall also specify the arrangements made in accordance with Article 23 of this Regulation for the exercise of the rights of the creditors of the founder companies.

*Article 20**Article 20*

(Board's report)

The administrative or management board of each of the merging companies shall draw up a detailed written report explaining and justifying the draft terms of merger from the legal and economic point of view and, in particular, the share exchange ratio.

The administrative or management board of each of the founder companies shall draw up a written report explaining and justifying the draft terms of merger from the legal and economic point of view and, in particular, the proposed share exchange ratio.

The report shall also indicate any special valuation difficulties which have arisen.

Unchanged.

⁽¹⁾ OJ No L 295, 20. 10. 1977, p. 36.

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*Article 21**Article 21*

(Supervision of the conduct of the merger)

1. One or more experts, acting on behalf of each founder company but independent of them, appointed or approved by a judicial or administrative authority in the Member State in which the company concerned has its registered office, shall examine the draft terms of merger and draw up a written report for the shareholders.

Unchanged.

1a. Such experts may, depending on the law of each Member State, be natural persons, legal persons or companies or firms.

2. In the report referred to in paragraph 1 the experts must state whether, in their opinion, the share exchange ratio is fair and reasonable. The statement must at least:

Unchanged.

(a) indicate the method(s) used in arriving at the proposed share exchange ratio;

(b) state whether the method(s) used are adequate in the circumstances, the values arrived at using each method and an opinion on the relative importance attributed to such methods in arriving at the value decided on.

The report shall also indicate any special valuation difficulties which have arisen.

3. Each expert shall be entitled to obtain from the merging companies all relevant information and documents and to carry out all necessary investigations.

4. Where the laws of all the Member States in which the founder companies have their registered office make provision for one or more independent experts to be appointed for all the founder companies, such appointment may be made, at the joint request of those companies, by a judicial or administrative authority in any of the Member States. In such cases the law of the Member State of the appointing authority shall determine the content of the expert's report.

4. One or more independent experts, appointed or approved for such purposes by a judicial or administrative authority in the Member State of one of the founder companies or of the proposed SE, may, where the founder companies agree, examine the draft terms of merger and draw up one written report for the shareholders of the founder companies.

*Article 22**Article 22*

(Approval of the merger by general meetings)

1. The draft terms of merger and the instrument of incorporation of the SE and, if the statutes are a separate instrument, its statutes shall be approved by the general

Unchanged.

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meeting of each of the founder companies. The resolution of the general meeting approving the merger shall be subject to the provisions giving effect to Article 7 of Directive 78/855/EEC in the case of domestic mergers.

2. For each of the founder companies, the provisions of national law adopted in accordance with Article 11 of Directive 78/855/EEC shall apply to the information to be provided to shareholders before the date of the general meeting called to approve the merger.

Article 23

(Protection of creditors)

The following provisions of the national law to which the founder companies are subject shall apply:

- (a) the provisions relating to the protection of the interests of creditors and debenture holders of the companies in the case of domestic merger;
- (b) the provisions relating to the protection of the interests of holders of securities, other than shares, which carry special rights, provided that where the SE is being formed by the merger of public limited companies:
 - the law of the State in which each of the companies has its registered office shall determine whether a meeting of the holders of such securities may approve a change in their rights,
 - the law of the State in which the SE is to have its registered office shall determine whether the holders of such securities are entitled to require the SE to redeem their securities.

Article 24

(Supervision of the legality of mergers)

1. Where the laws of a Member State governing one or more founder companies provide for judicial or administrative preventative supervision of the legality of mergers those laws shall apply to those companies.

2. Where the laws of a Member State governing one or more founder companies do not provide for judicial or administrative preventative supervision of the legality of mergers, or where such supervision does not extend to all the legal acts required for a merger, the national provisions giving effect to Article 16 of Directive 78/855/EEC shall apply to the company or companies concerned. Where those laws provide for a merger contract to be concluded

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2. For each of the merging companies, the provisions of national law in accordance with Article 11 of Directive 78/855/EEC shall apply to the documents to be available to shareholders for inspection before the date of the general meeting called to approve the merger.

Article 23

The provisions of the law of the Member State to which the founder company is subject shall apply as in the case of a merger of public limited companies with regard to the protection of the interests of:

- creditors of the founder companies,
- holders of debt securities of the founder companies,
- holders of securities, other than shares, which carry special rights in the founder companies.

Article 24

1. Supervision of the legality of the merger shall be carried out, for the part of the procedure concerning each founder company, in accordance with the law of the Member State governing the founder company which applies to mergers of public limited companies.

2. The competent authority in question shall issue a certificate attesting that the prior formalities for a merger have been completed in respect of the founder company.

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following the decisions of the general meeting held concerning the merger, that contract shall be concluded by all the companies involved in the operation. Article 18 (3) shall apply.

3. Where the laws of the State in which the SE is to have its registered office and the laws governing one or more of the founder companies provide for judicial or administrative preventative supervision of the legality of mergers, such supervision shall be carried out first in respect of the SE. The supervision may be carried out in respect of the founder companies only when it can be shown that such supervision has been carried out in respect of the SE in accordance with Article 15.

4. Where the laws governing one or more of the founder companies taking part in the merger provide for judicial or administrative preventative supervision of the legality of mergers whereas the laws governing one or more of the other founder companies taking part in the merger do not, such supervision shall be carried out on the basis of the documents drawn up and certified in due legal form referred to in Article 16 of Directive 78/855/EEC.

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Deleted.

Deleted.

Article 24a

1. The supervision of the legality of the merger shall be carried out, for the part of the procedure concerning the completion of the merger and the formation of the resulting SE, by the authority competent in the Member State of the proposed registered office of the SE to supervise the legality of mergers of public limited companies.

2. To this end each founder company shall submit to the competent authority the certificate referred to in Article 24 (2).

3. That authority shall supervise in particular that the founder companies have approved the draft terms of merger in the same terms, together with the statutes of the proposed SE and the model of involvement to apply to it pursuant to Article 3 of Directive ... complementing the Statute for a European Company with regard to the involvement of employees in the European Company.

4. That authority shall also supervise that the formation of the SE has taken place under the conditions determined by the law of the registered office in accordance with Article 11a.

Article 25

(Effective date)

The date on which the merger and the simultaneous formation of the SE takes effect shall be determined by the law of the State in which the SE has its registered office.

Article 25

The merger and the simultaneous formation of the SE shall take effect on the date on which the SE is registered in accordance with Article 8.

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That date must be after all necessary supervision has been carried out, and, where appropriate, the certified documents referred to in Article 24 have been drawn up for each of the founder companies.

Article 26

(Publicity)

For each of the founder companies, the merger must be publicized in the manner prescribed by national law, in accordance with Article 3 of Directive 68/151/EEC.

Article 27

(Effects of the merger)

A merger shall have the following consequences *ipso jure* and simultaneously:

- (a) the transfer, both as between the founder companies and the SE and as regards third parties, of all the assets and liabilities of the founder companies to the SE;
- (b) the shareholders of the founder companies become shareholders of the SE;
- (c) the founder companies cease to exist.

Article 28

(Liability of board members)

The liability of members of the administrative or the management board of founder companies and of such companies' experts shall be governed by the provisions of national law giving effect to Articles 20 and 21 of Directive 78/855/EEC in the State in which the founder company concerned has its registered office or, where appropriate, by this Regulation.

However, in the case of an appointment under Article 21 (4), the liability of the expert or experts shall be governed by the law of the Member State of the judicial or administrative authority which appointed them.

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The SE shall not be registered until the formalities referred to in Articles 24 and 24a have been completed.

Article 26

For each of the founder companies, the completion of merger shall be published in accordance with the provisions of national law in accordance with Articles 3 of Directive 68/151/EEC.

Article 27

1. A merger shall have the following consequences *ipso jure* and simultaneously:

- (a) the universal transfer of all the assets and liabilities of the founder companies to the SE, which can also be relied upon as against third parties;

Unchanged.

2. Where in the case of a merger of public limited companies the law of a Member State requires the completion of any special formalities before the transfer of certain assets, rights and obligations by the founder companies becomes effective against third parties those formalities shall apply and shall be completed either by the founder companies or by the SE following its registration.

Article 28

The liability of members of the management or administrative board of founder companies and that of the experts referred to in Article 21 shall be governed respectively by the provisions of national law in accordance with Articles 20 and 21 of Directive 78/855/EEC of the Member State governing the founder company in question.

Deleted.

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Article 29

(Nullity)

The question of the nullity of a merger that has taken effect pursuant to Article 25 shall be governed by the national law of the company concerned, but a merger may be declared null and void only where there has been no judicial or administrative preventative supervision of its legality or where there is no certified documentation where such supervision or the drawing up of such documentation is laid down by the laws of the Member State governing the relevant company.

However, where the laws of the State in which the SE has its registered office do not provide for a merger to be declared null and void on such grounds, no such nullity may be declared.

Article 30

(Merger: Shareholdings between fellow founder companies)

Articles 17 to 29 shall also apply where one of the founder companies holds all or part of the shares of another founder company. In such a case, shares in founder companies which come into the possession of the SE as part of the assets of a founder company shall be cancelled.

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Article 29

1. A merger that has taken effect in accordance with Article 25 may only be declared null and void where there has been no supervision of its legality as stipulated in Articles 24 and 24a and where such grounds for nullity exist for the merger of public limited companies under the law of the Member State in which the SE has its registered office.

2. Nullification proceedings may not be initiated more than six months after the date on which the merger becomes effective as against the person alleging nullity or if the situation has been rectified.

Article 30

Deleted.

Article 30a

1. Where a founder company holds 90 % or more of the shares in any other founder company, the merger may be effected in accordance with the simplified arrangements provided by the law of the Member State to which the former founder company is subject in accordance with Chapter IV of Directive 78/855/EEC.

2. The merger may be effected in accordance with the simplified arrangements provided by the law of the Member State to which one of the founder companies is subject in accordance with Chapter IV of Directive 78/855/EEC where at least 90 % of the shares of the founder companies are held by the same company or by undertakings controlled by it within the meaning of Article 6.

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SECTION 3

SECTION 3

FORMATION OF AN SE HOLDING COMPANY

FORMATION OF AN SE HOLDING COMPANY

*Article 31**Article 31*

(Definition)

1. If an SE is formed as a holding company, all the shares of the founder companies shall be transferred to the SE in exchange for shares of the SE.

1. An SE may be formed as a holding company pursuant to Article 2 (1a).

Companies participating in the formation of an SE holding company shall continue to exist notwithstanding any laws of the Member States requiring companies to have more than one shareholder.

2. The founder companies shall continue to exist. Any provisions of the laws of the States in which the founder companies have their registered office, requiring that a company be wound up if all its shares come to be held by one person, shall not apply.

2. The management or administrative boards of the founder companies shall draw up draft terms for the formation of an SE holding company in the same terms. The draft terms shall contain the matters referred to in Article 18 (1) (a), (b) and (c) together with the reasons for the formation. It shall fix the percentage of the shares of the founder companies to be exchanged upon which the formation of the SE is to be conditional. This percentage shall not be less than 51% of the shares having the right to vote.

3. The general meeting of each founder company shall approve the draft terms for the formation of the SE holding company together with the instrument of incorporation and, if they are contained in a separate document the statutes of the SE. The resolution of the general meeting shall be subject to the provisions of national law in accordance with Article 7 of Directive 78/855/EEC applying to national mergers.

Article 31a

1. The shareholders of the founder companies shall have a period of three months from the general meeting approving the formation of the SE holding to assign their shares to the proposed SE.

2. The SE holding shall be formed if within the period set out in paragraph 1 sufficient shareholders have assigned their shares to the SE in accordance with the conditions determined by the draft terms of formation.

3. The SE holding shall not be registered until it is shown both that the formalities set out in Article 31 have been completed and that the condition set out in paragraph 2 has been fulfilled.

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*Article 32**Article 32*

(Draft terms of formation)

1. The administrative or management board of the founder companies shall draw up draft terms for the formation of an SE holding company containing the particulars referred to in Articles 18 (1) (a), (b) and (c) and 21 and shall prepare the report provided for in Article 20.

Deleted

2. The provisions of Article 21 shall apply to the supervision of the formation of the holding company in respect of each founder company.

3. The provisions of Article 22 shall apply to the approval of the formation of the holding company by the general meeting of each of the founder companies.

4. The provisions of Article 28 on the liability of board members shall apply.

5. The formation of an SE holding company may be declared null and void only for failure to supervise the formation of the holding company in accordance with Article 29.

6. For the purposes of applying the provisions of Section 2 on formation by merger, merger shall be read as formation of an SE holding company.

*Article 33**Article 33*

(Matters affecting employees)

The administrative or management board of each of the founder companies shall discuss with the representatives of its employees the legal, economic and employment implications of the formation of an SE holding company for the employees and any measures proposed to deal with them.

Deleted.

SECTION 4

SECTION 4

FORMATION OF A JOINT SUBSIDIARY

FORMATION OF A JOINT SUBSIDIARY

*Article 34**Article 34*

(Draft terms of formation)

If a joint subsidiary is formed in the form of an SE, the administrative or the management board of each of the founder companies shall draw up draft terms for the formation of the subsidiary including the following particulars:

An SE may be formed as a joint subsidiary pursuant to Article 2 (2).

- (a) the type, name and registered office of the founder companies and of the proposed SE;
- (b) the size of the shareholdings of the founder companies in the SE;
- (c) the economic reasons for the formation.

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*Article 35**Article 35*

(Approval of the formation)

1. The draft terms of formation and the instrument of incorporation of the SE and its statutes, if the statutes are a separate instrument, its statutes shall be approved by each of the founder companies in accordance with the law which governs it.

Deleted.

2. Founder companies incorporated under national law shall be subject to all the provisions governing their participation in the formation of a subsidiary in the form of a public limited company under national law.

Unchanged.

3. Where a founder company itself has the form of an SE, the following provisions shall apply:

Deleted.

(a) the instrument of incorporation and the statutes shall be authorized in accordance with Article 72 of this Regulation;

(b) if the decision on the participation of the SE in the formation of the subsidiary falls within the matters to be decided by the general meeting, the instrument of incorporation and the statutes must also be approved by the general meeting.

SECTION 5

SECTION 5

FORMATION OF A SUBSIDIARY BY AN SE

FORMATION OF A SUBSIDIARY BY AN SE

*Article 36**Article 36*

(Draft terms of formation)

If an SE forms a subsidiary in the form of an SE, the administrative or management board shall draw up draft terms for the formation of the subsidiary. Those draft terms shall include the following particulars:

Deleted.

(a) the name and registered office of the founder company and the instrument of incorporation of the subsidiary or its statutes, if the statutes are a separate instrument;

(b) the economic reasons for the formation.

*Article 37**Article 37*

(Approval of the formation)

The instrument of incorporation of the subsidiary or its statutes, if the statutes are a separate instrument, shall be approved in accordance with Article 35 (3).

Deleted.

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SECTION 6

FORMATION OF AN SE BY CONVERSION OF AN
EXISTING PUBLIC LIMITED COMPANY*Article 37a*

An SE may be formed by the conversion of a public limited company in accordance with Article 2 (3).

Without prejudice to Article 8, such conversion shall not give rise to the company being wound up nor to a new legal person being created.

The management or administrative board of the company in question shall draw up draft terms for the conversion covering the legal and economic aspects of the conversion.

The conversion together with the instrument of incorporation, if they are in a separate document, and the statutes of the SE shall be approved by the general meeting of the company in question in accordance with the provisions of the law of the Member State of its registered office in respect of an amendment of its instrument of incorporation or the statutes.

The SE so formed shall comply with the conditions set out in this Regulation.

TITLE III

CAPITAL — SHARES — DEBENTURES

Article 38

(Capital of the SE)

1. The capital of the SE shall be denominated in ecus.
2. The capital of the SE shall be divided into shares denominated in ecus. Shares issued for a consideration must be paid up at the time the company is registered in the Register referred to in Article 8 (1) to the extent of not less than 25 % of their nominal value. However, where shares are issued for a consideration other than cash at the time the company is registered, that consideration must be transferred to the company in full within five years of the date on which the company was incorporated or acquired legal personality.

TITLE III

CAPITAL — SHARES — DEBENTURES

Article 38

- Unchanged.
2. The capital of the SE shall be divided into shares denominated in ecus.
 - 2a. Shares issued for cash must be paid up at the time the SE is registered to the extent of not less than 25 % of their nominal value.
 - 2b. Where shares are issued for a consideration other than in cash at the time the SE is incorporated, that consideration must be transferred to the SE in full within at most five years of the registration of the SE.

The provisions of the law of the Member State of the registered office of the SE concerning the valuation of consideration other than in cash in accordance with Article 10 of Directive 77/91/EEC shall apply.

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3. The subscribed capital may be formed only of assets capable of economic assessment. However, an undertaking to perform work or to supply services may not form part of these assets.

Article 39

1. Shares may not be issued at a price lower than their nominal value.

2. Professional intermediaries who undertake to place shares may be charged less than the total price of the shares for which they subscribe in the course of such a transaction.

Article 40

All shareholders in like circumstances shall be treated in a like manner.

Article 41

Subject to the provisions relating to the reduction of subscribed capital, the shareholders may not be released from the obligation to pay up their contributions.

*Article 42**(Increase in capital)*

1. The capital of the SE may be increased by the subscription of new capital. An increase in capital shall require amendment of the statutes. Shares issued for a consideration in the course of an increase in subscribed capital must be paid up to not less than 25 % of their nominal value. Where provision is made for an issue premium, it must be paid in full.

2. Where all or part of the consideration for the increase in capital is in a form other than cash, a report on the valuation of the consideration shall be submitted to the general meeting. The report shall be prepared and signed by one or more experts independent of the SE and appointed or approved by the court within whose jurisdiction the registered office of the SE is situated.

3. The expert's report shall be published in accordance with Article 9.

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Unchanged.

Article 39

Unchanged.

2. However, professional intermediaries who undertake to place shares may be charged less than the total price of the shares for which they subscribe in the course of such a transaction, on condition that such reduction is provided for by the law of the Member State of the registered office of the SE and falls within the limits so authorized.

Article 40

Unchanged.

Article 41

Unchanged.

Article 42

1. Without prejudice to Article 43, an increase in capital shall be decided by the general meeting in accordance with and pursuant to Article 97.

The decision and the increase in subscribed capital shall be published in accordance with Article 9.

2. The SE may effect the increase of capital in any manner permitted in respect of public limited companies governed by the Member State where the SE has its registered office.

3. Shares issued for cash in the course of an increase in subscribed capital must be paid up to the extent of not less than 25 % of their nominal value. Where provision is made for an issue premium, it must be paid in full.

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4. Any increase in subscribed capital must be decided upon by the general meeting. Both this decision and the increase in the subscribed capital shall be published in accordance with Article 9.

5. Where the capital is increased by the capitalization of available reserves, the new shares shall be distributed amongst the shareholders in proportion to their existing shareholdings.

However, in its decision on the increase in capital, the general meeting may decide that some or all of the new shares shall be distributed amongst the employees of the SE.

Article 43

(Authorization of future increase in capital)

1. The statutes or instrument of incorporation or the general meeting, the decision of which must be published in accordance with Article 9, may authorize an increase in the subscribed capital, provided that such increase shall not exceed one-half of the capital already subscribed.

2. Where appropriate, the increase in the subscribed capital up to the maximum authorized under paragraph 1 shall be decided by the administrative or the management board. The power of such body in this respect shall be for a maximum period of five years, and may be renewed one or more times by the general meeting, each time for a period not exceeding five years.

3. The administrative or the management board must register decisions authorizing a future increase in capital.

The administrative or the management board must register, and publicize in accordance with Article 9, all issues of shares up to the maximum authorized capital limits and the

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4. Where shares are issued for a consideration other than in cash in the course of an increase in capital, the provisions of the law of the Member State of the registered office of the SE in accordance with Article 27 of Directive 77/91/EEC shall apply.

Deleted.

6. Where the increase in capital is not entirely subscribed, the capital shall be increased to the amount of the actual subscriptions only where the terms of the issue expressly so provide.

7. Where the general meeting decides on an increase in capital when the existing capital is not fully paid up, the management or administrative board shall inform subscribers of this before they have subscribed.

Article 43

1. The statutes or the general meeting, the decision of which must be published in accordance with Article 9, may authorize an increase in the subscribed capital not exceeding the limit fixed, if any, for public limited companies governed by the law of the Member State of the registered office of the SE.

A decision of the general meeting authorizing increases in capital shall be taken in accordance with Article 97.

Unchanged.

3. The decision referred to in paragraph 2 together with the completion of increases of capital shall be published in accordance with Article 9.

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consideration furnished for those shares. In addition, the board shall report each year in the notes on the accounts on the use it has made of the authorization.

4. Where the authorized capital has been fully subscribed or where the period referred to in paragraph 2 has elapsed with only part of the authorized capital having been subscribed, the administrative or the management board shall amend the statutes to indicate the new total capital.

Where the authorization to increase capital has not been used, the administrative or the management board shall decide to delete the authorization clause referred to in paragraph 1. The board shall register such decisions.

5. Where an increase in capital is not fully subscribed, the capital shall be increased by the amount of the subscriptions received only if the conditions of the issue so provide.

Article 44

(Subscription rights of shareholders)

1. Whenever capital is increased by consideration in cash, the shares must be offered on a pre-emptive basis to shareholders in proportion to the capital represented by their shares.

2. Any offer of subscription on a pre-emptive basis and the period within which this right must be exercised shall be published in accordance with Article 9. However, it may be provided that such publication is not required where all the shares of the SE are registered. In such case, all the shareholders must be informed in writing. The right of pre-emption must be exercised within a period which shall not be less than 14 days from the date of publication of the offer or from the date of dispatch of the letters to the shareholders.

3. The right of pre-emption may not be restricted or withdrawn by the statutes or the instrument of incorporation. This may, however, be done by decision of the general meeting. The administrative or the management board shall be required to present to such a meeting a

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Unchanged.

Deleted.

Article 44

Unchanged.

1a. Where the increase in capital is limited in one class of shares, the shareholders of other classes shall not have any right of pre-emption until the right has been exercised by the shareholders of the class to which the increase relates.

2. Any offer of subscription on a pre-emptive basis and the period within which this right must be exercised shall be published in accordance with Article 9. However, it may be provided that such publication is not required where all the shares of the SE are registered. In such case, all the shareholders must be informed in writing. The right of pre-emption must be exercised within a period which shall not be less than one month from the date of publication of the offer or from the date of dispatch of the letters to the shareholders.

3. The right of pre-emption may not be restricted or withdrawn by the statutes or the instrument of incorporation. This may, however, be done by decision of the general meeting. The administrative board or the management board shall be required to present to such a

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written report indicating the reasons for restriction or withdrawal of the right of pre-emption and justifying the proposed issue price. The decision shall require at least a two-thirds majority of the votes attaching to the securities represented or to the subscribed capital represented. The decision shall be published in accordance with Article 9.

4. The statutes, the instrument of incorporation, or the general meeting, acting in accordance with the rules for a quorum, a majority and publication set out in paragraph 3, may give the power to restrict or withdraw the right of pre-emption to the administrative or the management board which is empowered to decide on an increase in subscribed capital within the limits of the authorized capital. This power may not be granted for a longer period than the power for which provision is made in Article 43 (2).

5. Shareholders may obtain copies of the reports referred to in paragraph 3 free of charge from the day on which notice of the general meeting is given. A statement to that effect shall be made in the notice convening the general meeting.

*Article 45**(Reduction of capital)*

1. Any reduction in the subscribed capital, except under a court order, must be subject at least to a decision of the general meeting acting in accordance with the rules for a quorum and a majority laid down in Article 44 (3). Such decision shall be published in accordance with Article 9.

The notice convening the general meeting must specify at least the purpose of the reduction and the way in which it is to be carried out.

2. Where there are several classes of shares, the decision of the general meeting concerning a reduction in the subscribed capital shall be subject to a separate vote, at least for each class of shareholders whose rights are affected by the transaction.

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meeting a written report indicating the reasons for authorizing the restriction or withdrawal of pre-emption and justifying the proposed issue price.

The decision shall be taken pursuant to Article 97 and shall be published in accordance with Article 9.

Deleted.

Unchanged.

6. Paragraphs 1 to 5 shall apply to the issue of all securities which can be converted into shares or which carry the right to subscribe for shares, but not to the conversion of securities and the exercise of the right to subscribe.

7. The right of preemption is not excluded where, in accordance with the decision to increase the subscribed capital, shares are issued to banks or other financial institutions with a view to their being offered to shareholders of the SE in accordance with paragraphs 1 and 2.

Article 45

1. Any reduction in the subscribed capital, except under a court order, must be subject at least to a decision of the general meeting in accordance with Article 97. The decision shall be published in accordance with Article 9.

The notice convening the general meeting shall specify the purpose of the reduction and the way in which it is to be carried out.

Deleted.

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3. A reduction of capital shall be effected by reducing the nominal value of the shares. However, the nominal subscribed capital may not be reduced to an amount less than the minimum capital. Only where losses have been incurred may the general meeting decide to reduce the capital below the minimum capital, and in that case it shall at the same time decide to increase the capital to an amount equal to or higher than the minimum capital.

4. Where the subscribed capital is reduced in order to adjust it to the diminished value of the company following losses, and, as a result of the reduction, assets exceed liabilities, the difference shall be entered in a reserve. This reserve may not be used for the distribution of dividends or for the granting of other benefits to shareholders.

Article 46

(Protection of creditors in the event of a reduction of capital)

1. In the event of a reduction in the subscribed capital, the creditors whose claims antedate the publication of the decision to make the reduction shall be entitled at least to have the right to obtain security for claims which have not fallen due by the date of that publication.

The conditions for the exercise of this right shall be governed by the law of the State where the company has its registered office.

2. The reduction shall be void or no payment may be made for the benefit of the shareholders until the creditors have obtained satisfaction or the court within whose jurisdiction the registered office of the SE is situated has decided that their applications should not be acceded to.

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3. The SE may effect a reduction of capital in any manner permitted in respect of public limited companies governed by the Member State where the SE has its registered office.

The nominal value of the subscribed capital may not be reduced to an amount less than the minimum capital. Where losses have been incurred the general meeting may decide on such a reduction provided it proceeds with a corresponding increase of the capital to an amount at least equal to the minimum capital required.

4. Where the subscribed capital is reduced in the event of losses, and as a result of the reduction assets exceed liabilities, the difference shall be entered in a reserve. The amount of this reserve shall not exceed 10 % of the reduced subscribed capital. This amount may not be used for payments or distributions to shareholders, nor to free shareholders from their obligation to pay the consideration for their shares.

Article 45a

Where there are several classes of shares the decisions by the general meeting concerning capital referred to in Articles 42 (1), 43 (1), 44 (3) and 45 shall be subject to a separate vote for each class of shareholders whose rights are affected by the transaction.

Article 46

1. The law of the Member State of the registered office of the SE concerning the protection of creditors in respect of the reduction of capital of a public limited company shall apply to the SE.

Deleted.

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3. Paragraphs 1 and 2 shall apply where the reduction in the subscribed capital is brought about by the total or partial waiving of the payment of the balance of the shareholders' contributions.

4. They shall not apply to reductions in the subscribed capital for the purpose of adjusting it to the real value of the company following losses.

Article 47

The subscribed capital may not be reduced to an amount less than the minimum capital laid down in accordance with Article 4. However, such a reduction may be made if it is also provided that the decision to reduce the subscribed capital may take effect only when the subscribed capital is increased to an amount at least equal to the prescribed minimum.

*Article 48**(Own shares)*

1. The subscription for shares of the SE by the SE itself, third parties acting on its behalf, or undertakings controlled by it within the meaning of Article 6 or in which it holds a majority of the shares is prohibited.

2. If shares of the SE have been subscribed for by a person acting in his own name, but on behalf of the SE, the subscriber shall be deemed to have subscribed for them for his own account.

3. The founder companies of the SE by which or in name of which the statutes or the instrument of incorporation of the SE were signed or in the case of an increase in the subscribed capital, the members of the administrative or the management board, shall be liable to pay for shares subscribed in contravention of this Article.

Article 49

1. The acquisition of shares of the SE by the SE itself, third parties acting on its behalf or undertakings controlled by it within the meaning of Article 6 or in which it holds a majority of the shares is prohibited.

2. Paragraph 1 shall not apply to:

(a) the acquisition by the SE or third parties acting on its behalf of shares of the SE for the purpose of distributing them to the employees of the SE;

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Deleted.

Article 47

Deleted.

Article 48

1. The subscription for shares of the SE by the SE itself, by a person acting in his own name but on behalf of the SE, or by undertakings controlled by it within the meaning of Article 6 is prohibited.

Unchanged.

Article 49

1. An SE may acquire its shares under the conditions laid down for public limited companies by the law of the Member State of the registered office of the SE in accordance with Articles 19 to 22 of Directive 77/91/EEC.

1a. Paragraph 1 shall apply to acquisition of shares of the SE by an undertaking controlled by it within the meaning of Article 6.

Deleted.

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- (b) shares acquired in carrying out a decision to reduce capital;
- (c) shares acquired as a result of a universal transfer of assets;
- (d) fully paid-up shares acquired free of charge or by banks and other financial institutions as purchasing commission;
- (e) shares acquired by virtue of a legal obligation or resulting from a court ruling for the protection of minority shareholders, in the event, particularly, of a merger, a change in the company's object or form, transfer abroad of the registered office, or the introduction of restrictions on the transfer of shares;
- (f) shares acquired from a shareholder in the event of failure to pay them up;
- (g) shares acquired in order to indemnify minority shareholders in controlled companies;
- (h) fully paid-up shares acquired under a sale enforced by a court order for the payment of a debt owed to the company by the owner of the shares.

3. Shares acquired in the cases listed in paragraph 2 (c) to (h) above must, however, be disposed of within not more than three years of their acquisition unless the nominal value of the shares acquired, including shares the SE may have acquired directly or indirectly, does not exceed 10 % of the subscribed capital.

4. If the shares are not disposed of within the period laid down in paragraph 3 they must be cancelled.

5. The SE may not accept its own shares as security or acquire any rights of usufruct or other beneficial rights over them.

6. An SE may not advance funds, nor make loans, nor provide security, with a view to the acquisition of its shares by a third party.

7. Paragraph 6 shall not apply to transactions concluded by banks and other financial institutions in the normal course of business, nor to transactions effected with a view to the acquisition of shares by or for the employees of the SE or a controlled company. However, these transactions may not have the effect of reducing the net assets of the SE below the amount of its subscribed capital plus the reserves which by law or under the statutes may not be distributed.

Unchanged.

7. Paragraphs 5 and 6 shall not apply to transactions concluded by banks and other financial institutions in the normal course of business, nor to transactions effected with a view to their acquisition by or on behalf of employees of the SE or undertakings controlled by it pursuant to Article 6. However, these transactions may not have the effect of reducing the net assets of the SE below the amount of its subscribed capital together with any reserves which under the law of the registered office or the statutes of the SE cannot be distributed.

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8. Shares acquired in contravention of paragraph 1 shall be disposed of within six months of their acquisition.

9. If an undertaking comes under the control of the SE or if a majority of its shares are acquired by such an SE, and it holds shares in the SE, the undertaking shall dispose of the shares in the SE within 18 months from the date of its coming under the control of the SE or from the date when the SE acquired a majority of its shares.

If an SE acquires its own shares by way of universal transfer of assets or if an undertaking which is controlled by the SE or the majority of those shares are held by the SE acquires shares of the SE in this manner, such shares shall be disposed of within the same period.

10. Shares acquired by the SE pursuant to paragraph 2 (a) shall, if they have not been distributed to the employees within 12 months of being acquired, be disposed of within the following six months.

11. No rights may be exercised in respect of the shares referred to in paragraphs 8, 9 and 10 until they have been disposed of or distributed to the employees.

Article 50

(Disclosure of holdings)

Holdings of the SE in other companies shall be disclosed in accordance with the provisions of national law giving effect to Directive 88/627/EEC ⁽¹⁾.

Article 51

(Indivisibility of shares)

The rights attached to a share shall be indivisible. Where a share is owned jointly by more than one person, the rights attached to it may be exercised only through a common representative.

Article 52

(Rights conferred by shares)

1. Shares may carry different rights in respect of the distribution of the profits and assets of the company. Payment of fixed interest may be neither made nor promised to shareholders.

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Deleted.

Article 50

Deleted.

Article 51

Where more than one person has rights over a share, those rights may only be exercised by a common representative.

Article 52

Unchanged.

⁽¹⁾ OJ No L 348, 17. 12. 1988, p. 62.

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2. Non-voting shares shall be issued subject to the following conditions:

- (a) their total nominal value shall not exceed one half of the capital;
- (b) they must carry all the rights of a shareholder other than the right to vote, except that the right to subscribe for new shares may be limited by the statutes or by resolution of the general meeting to non-voting shares. In addition they must confer special advantages;
- (c) they shall not be included in computing a quorum or majority required by this Regulation or the statutes of the company.

The above shall be without prejudice to paragraph 5.

3. Any other restriction or extension of voting rights, such as shares carrying multiple voting rights, is prohibited.

4. Shares carrying the same rights shall form a class.

5. Where there are several classes of shares, any decision of the general meeting which adversely affects the rights of a particular class of shareholders shall be subject to a separate vote at least for each class of shareholder whose rights are affected by the transaction. The provisions governing an amendment of the statutes shall apply as regards the convening of meetings and the required quorum and majority to the holders of the shares of the class concerned.

Article 53

(Issue of bearer and registered shares)

1. Shares shall be in either bearer or registered form. The statutes may entitle shareholders to request conversion of their bearer shares into registered shares or vice versa.

2. An SE which issues registered shares shall keep an alphabetical register of all shareholders, together with their addresses and the number and class of shares they hold. The register shall be open for public inspection on request at the registered office of the SE.

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2. Shares with a restriction or exclusion of voting rights may be issued subject to the following conditions:

- (a) their total nominal value shall not exceed one half of the subscribed capital;
- (b) they must carry all the rights of a shareholder other than voting rights, except that the right to subscribe for new shares may be limited by the statutes or by resolution of the general meeting to shares with a restriction or exclusion of voting rights;
- (c) they must confer special advantages in respect of assets;
- (d) they shall not be included in computing a quorum or majority required by this Statute or the instrument of incorporation or the statutes of the company without prejudice to Article 98 (2).

Unchanged.

Deleted.

Article 53

Unchanged.

1a. Bearer shares must be fully paid up.

2. An SE which issues registered shares shall keep a register of all shareholders together with their names, addresses and the number and class of shares they hold. The register shall be kept in any manner ensuring appropriate guarantees of preservation and shall be open for inspection by any shareholder at the registered office of the SE.

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Article 54

(Issue and transfer of shares)

The laws of the State in which the SE has its registered office shall govern the issue, replacement and cancellation of share certificates, and the transfer of shares.

Article 55

(Publication requirements for obtaining stock exchange listing and for offering securities to the public)

1. The provisions of national law giving effect to Directive 80/390/EEC ⁽¹⁾ shall apply to the listing particulars to be published for the admission of securities of the SE to official stock exchange listing.

2. The provisions of national law giving effect to Directive 89/298/EEC ⁽²⁾ shall apply to the prospectus to be published where securities are offered to the public.

Article 56

(Issue of debentures)

The SE may issue debentures.

Article 57

(Body of debenture holders)

The laws of the State in which the SE has its registered office shall apply to the body of debenture holders.

Article 58

(Debentures convertible into shares)

1. Articles 43 and 44 shall apply to the issue of debentures convertible into shares.

2. The laws of the State in which the SE has its registered office shall apply to the conditions and procedure for the exercise of conversion or subscription rights.

3. As long as convertible debentures are outstanding, the SE may not decide on any amendment of the statutes

AMENDED PROPOSAL

Article 54

The law in respect of public limited companies of the Member State in which the SE has its registered office shall govern the issue, replacement and cancellation of share certificates.

Article 55

Deleted.

Article 56

The SE may make use of any financial instrument available to a public limited company under the law of the Member State of the registered office of the SE.

Article 57

Deleted.

Article 58

Deleted.

⁽¹⁾ OJ No L 100, 17. 4. 1989, p. 1.

⁽²⁾ OJ No L 124, 5. 5. 1989, p. 8.

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affecting the rights of the holders of such debentures except where less than 5 % of the convertible debentures is still outstanding and their holders have the opportunity to exercise their conversion or subscription rights in good time before the amendment takes effect or if the body of convertible debenture holders has approved the proposed amendment. In the latter case, a higher percentage may be stipulated in the loan conditions.

4. Where conversion or subscription rights attached to convertible debentures have been fully exercised or have been exercised only in part but the period in which they may be exercised has expired, the management or the administrative board shall alter the statutes to show the new amount of capital. Where subscription or conversion rights are not exercised within the prescribed period, the management or the administrative board, shall delete from the statutes the clause concerning the issue of convertible debentures.

Such amendments to the statutes shall be published in accordance with Article 9.

Article 59

(Participation debentures)

1. The general meeting may, by a resolution which meets the requirements for altering the statutes, decide to issue debentures carrying the right to share in profits. Such debentures shall be issued for cash and shall carry rights determined wholly or partly by reference to the profits of the SE.

2. Article 58 (3) shall apply, *mutatis mutandis*, to participating debentures.

Article 60

(Other securities)

The SE shall not issue to persons who are not shareholders of the SE other securities carrying a right to participate in the profits or assets of the SE.

TITLE IV

GOVERNING BODIES

Article 61

The statutes of the SE shall provide for the company to have as its governing bodies the general meeting of shareholders and either a management board and a supervisory board (two-tier system) or an administrative board (one-tier system).

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Article 59

Deleted.

Article 60

Deleted.

TITLE IV

GOVERNING BODIES

Article 61

Under the conditions laid down by this Regulation,

- the statutes of the SE shall organize the structure of the SE either according to a two-tier system (management

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AMENDED PROPOSAL

SECTION 1

TWO-TIER SYSTEM

Subsection 1

Management board

Article 62

(Functions of the management board — Appointment of members)

1. The SE shall be managed and represented by a management board under the supervision of a supervisory board.

2. The members of the management board shall be appointed by the supervisory board, which may remove them at any time.

3. No person may at the same time be a member of the management board and the supervisory board of the same SE.

4. The number of members of the management board shall be laid down in the statutes of the SE.

5. The rules of procedure of the management board shall be adopted by the supervisory board, after obtaining the views of the management board.

Subsection 2

Supervisory board

Article 63

(Functions of the supervisory board — Appointment of members)

1. The supervisory board may not participate in the management of the company nor represent it in dealings

board and supervisory board) or according to the one-tier system (administrative board). A Member State may, however, require that SEs having their registered office on its territory adopt either the two-tier or the one-tier system;

- the statutes of the SE shall in addition provide for a general meeting of shareholders.

SECTION 1

TWO-TIER SYSTEM

Subsection 1

Management board

Article 62

1. The management board shall ensure the management of the SE. The member or members of the management board shall have the power to represent the company in dealings with third parties and in legal proceedings pursuant to the law of the Member State of the registered office of the SE in accordance with Directive 68/151/EEC.

2. The member or members of the management board shall be appointed and removed by the supervisory board.

3. No person may at the same time be a member of the management board and the supervisory board of the same SE. However, the supervisory board may nominate one of its members to exercise the function of a member of the management board in the event of a vacancy. During such a period the function of the person concerned as a member of the supervisory board shall be suspended.

Unchanged.

Deleted.

Subsection 2

Supervisory board

Article 63

1. The supervisory board shall supervise the duties performed by the management board. It may not itself

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with third parties. However, it shall represent the company in its relations with members of the management board.

2. Subject to the measures adopted to give effect to Article 4 for the Council Directive ... (completing the Statute in respect of the involvement of employees in SEs) members of the supervisory board shall be appointed by the general meeting.

Article 64

(Right to information)

1. At least once every three months, the management board shall report to the supervisory board on the management and progress of the company's affairs, including undertakings controlled by it, and on the company's situation and prospects.

2. The management board shall inform the chairman of the supervisory board without delay of all matters of importance, including any event occurring in the company or in undertakings controlled by it which may have an appreciable effect on the SE.

3. The supervisory board may at any time require the management board to provide information or a special report on any matter concerning the company or undertakings controlled by it.

4. The supervisory board shall be entitled to undertake all investigations necessary for the performance of its duties. It may appoint one or more of its members to pursue such investigations on its behalf and may call in the help of experts.

5. Any member of the supervisory board may, through the chairman of that board, require the management board to provide the supervisory board with any information necessary for the performance of its duties.

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exercise the power to manage the SE. The supervisory board may not represent it in dealings with third parties. It shall represent the company in its relations with the members of the management board, or one of them, in respect of litigation or the conclusion of contracts.

2. The members of the supervisory board shall be appointed and removed by the general meeting. However, the members of the first supervisory board may be appointed by the statutes. This provision shall apply without prejudice to Article 69 (4) and to the measures taken to implement Article 4 of the Council Directive ... completing the Statute in respect of the involvement of employees in the European company.

3. The number of members of the supervisory board shall be laid down in the statutes. A Member State may, however, stipulate the number of members of the supervisory board for SEs registered in its territory.

Article 64

1. The management board shall report to the supervisory board at least once every three months on the progress and foreseeable prospects of the company's affairs, taking particular account of any information relating to undertakings controlled by the SE that may significantly affect the progress of the SE.

2. The management board shall communicate to the supervisory board without delay any information which may have an appreciable effect on the SE.

3. The supervisory board may at any time require the management board to provide information or a special report on any matter concerning the SE.

4. The supervisory board may undertake all investigations necessary for the performance of its duties. It may appoint one or more of its members to carry out this task and may call in the help of experts.

Deleted.

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6. Each member of the supervisory board shall be entitled to examine all reports, documents and information and the results of enquires and inspections obtained under the preceding paragraphs.

Article 65

(Rules of procedure, calling of meetings)

1. The supervisory board shall adopt its rules of procedure and shall elect a chairman and one or more vice-chairmen from among its members.

2. The chairman may call a meeting of the supervisory board on his own initiative and shall do so at the request of a member of the supervisory board or of a member of the management board.

SECTION 2

THE ONE-TIER SYSTEM

Article 66

(The administrative board — Appointment of members)

1. The SE shall be managed and represented by an administrative board. The board shall be composed of at least three members. It shall adopt its rules of procedure and shall elect a chairman and one or more vice-chairmen from among its members.

2. The management of the SE shall be delegated by the administrative board to one or more of its members. The executive members shall be fewer in number than the other members of the board. The delegation of management

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6. Each member of the supervisory board shall be entitled to examine all information communicated by the management board to the supervisory board.

Article 65

1. The supervisory board shall elect a chairman from among its members. Where Article 4 of Directive ... complementing the Statute for a European Company with regard to the involvement of employees in the European Company applies to the SE, the chairman must be elected from among the members appointed by the general meeting.

2. The chairman may call a meeting of the supervisory board under the conditions laid down in the statutes, either on his own initiative or at the request of at least one-third of the members of the supervisory board or at the request of the management board. The request must indicate the reasons for calling the meeting. If no action has been taken in respect of such a request within 15 days the meeting of the supervisory board may be called by those who made the request.

SECTION 2

THE ONE-TIER SYSTEM

Article 66

1. The administrative board shall ensure the management of the SE. The member or members of the administrative board shall have the power to represent the company in dealings with third parties and in legal proceedings pursuant to the law of the Member State of the registered office of the SE in accordance with Directive 68/151/EEC.

1a. The administrative board shall have at least three members within limits fixed by the statutes. However the administrative board may have two, or only one, members where the involvement of employees in the SE is not organized pursuant to Article 4 of Directive ... complementing the Statute for a European Company with regard to the involvement of employees in the European Company.

2. The administrative board may delegate to one or more of its members only the power of management. It may also delegate certain management responsibilities to one or more natural persons not members of the board. Such delegation of management responsibilities may be revoked

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responsibilities to an executive member of the administrative board may be revoked by the board at any time.

3. Subject to the measures adopted to give effect to Article 4 of Directive . . . (completing the Statute in respect of the involvement of employees in SEs), members of the administrative board shall be appointed by the general meeting.

*Article 67**(Right to information)*

1. The administrative board shall meet at least once every three months to discuss the management and progress of the company's affairs, including undertakings controlled by it and the company's situation and prospects.

2. Each member shall inform the chairman of the administrative board without delay of all matters of importance, including any event occurring in the company or in undertakings controlled by it which may have an appreciable effect on the SE.

3. Any member of the administrative board may request the chairman to call a meeting of that board to discuss particular aspects of the company. If the request has not been complied with within 15 days, a meeting of the administrative board may be called by one-third of its members.

4. Each member of the administrative board shall be entitled to examine all reports, documents and information supplied to the board concerning the matters referred to in paragraphs 1 and 3.

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at any time. The statutes or in default the general meeting shall set the conditions within which such delegations shall operate.

3. The member or members of the administrative board shall be appointed and removed by the general meeting subject to the application to the SE of Article 4 of Directive . . . completing the Statute in respect of the involvement of employees in SEs.

Article 67

1. The management board shall meet at least once every three months as fixed by the statutes to discuss the progress and foreseeable prospects of the company's affairs, taking particular account of any information relating to undertakings controlled by the SE that may significantly affect the progress of the SE.

1a. The administrative board shall meet to deliberate on the operations referred to in Article 72.

2. Deleted.

Unchanged.

Article 67a

1. The administrative board shall elect a chairman from among its members. Where Article 4 of Directive . . . complementing the Statute for a European Company with regard to the involvement of employees in the European Company applies to the SE, the chairman must be elected from among the members appointed by the general meeting.

2. The chairman may call a meeting of the administrative board under the conditions laid down in the statutes, either on his own initiative or at the request of at least one-third of the members. The request must indicate the reasons for calling the meeting. If no action has been taken in respect of such a request within 15 days, the meeting of the administrative board may be called by those who made the request.

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SECTION 3

SECTION 3

RULES COMMON TO THE ONE-TIER AND TWO-TIER
BOARD SYSTEMSRULES COMMON TO THE ONE-TIER AND TWO-TIER
BOARD SYSTEMS*Article 68**Article 68*

(Term of office)

1. Members of the governing bodies shall be appointed for a period laid down in the statutes not exceeding six years.

Unchanged.

However, the first members of the supervisory board or of the administrative board, who are to be appointed by the shareholders, shall be appointed by the instrument of incorporation of the SE for a period not exceeding three years.

Deleted.

2. Board members may be reappointed.

2. Board members may be reappointed once or more for a period determined in accordance with paragraph 1.

*Article 69**Article 69*

(Conditions of membership)

1. Where the statutes of the SE allow a legal person or company to be a member of a board, that legal person or company shall designate a natural person to represent it in the performance of its duties on the board. The representative shall be subject to the same conditions and obligations as if he were personally a member. Publication under Article 9 shall refer both to the representative and to the legal person or company represented. The legal person or company shall be jointly and severally liable without limitation for obligations arising from the acts of its representative.

1. The statutes of the SE may permit a company or other legal person to be a member of a board, provided that the law of the registered office of the SE in respect of public limited companies does not provide otherwise.

That company or other legal person shall designate a natural person to exercise its functions on the board in question. That representative shall be subject to the same conditions and obligations as if he were personally a member of that board.

2. No person may be a board member, who:

- under the law applicable to him, or
- as a result of a judicial or administrative decision delivered or recognized in a Member State,

is disqualified from serving on an administrative, supervisory or management board.

2. No person may be a board member nor a representative of a member within the meaning of paragraph 1, nor be the recipient of powers of management or representation, who:

- under the law applicable to him, or
- under the law of the registered office of the SE, or
- as a result of a judicial or administrative decision delivered or recognized in a Member State,

is disqualified from serving on the administrative, supervisory or management board of a company.

3. The statutes may lay down special conditions of eligibility for members representing the shareholders.

Unchanged.

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4. Notwithstanding, the rule laid down in Article 94 (2), the statutes of the SE may provide voting procedures for the appointment of members of the administrative or the supervisory board by the general meeting such that one or more members and their alternates may be appointed by a minority of the shareholders.

Article 70

(Vacancies)

The statutes of the SE may provide for the appointment of alternate members to vacancies. Such appointments may be terminated at any time by the appointment of a full member.

Article 71

(Power of representation)

1. Where the management board is composed of more than one member, or where the management of the company is delegated to more than one member of the administrative board, those members have authority to represent the company collectively only in dealings with third parties. However, the statutes of the SE may provide that a member of the relevant board shall have authority to represent the SE alone or together with one or more other members of the board or together with a person who has been given general authority to represent the company under paragraph 2.

2. The administrative board or, as the case may be, the management board with the approval of the supervisory board may confer a general authority to represent the company on one or more persons. Such authority may be revoked at any time, in the same way, by the board which granted it.

3. Acts performed by those having authority to represent the company under paragraphs 1 and 2 shall bind the company *vis-à-vis* third parties, even where the acts in question are not in accordance with the objects of the company, providing they do not exceed the powers conferred by this Regulation.

Article 72

(Operations requiring prior authorization)

1. The implementation of decisions on:

- (a) the closure or transfer of establishments or of substantial parts thereof;

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This Regulation shall not affect national law permitting a minority of shareholders to appoint some of the members of a board.

Article 70

Deleted.

Article 71

Deleted.

Article 72

1. The following operations shall require the authorization of the supervisory board or the deliberation of the administrative board:

- (a) any investment project requiring an amount more than the percentage of subscribed capital fixed in accordance with subparagraph (e);

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- (b) substantial reduction, extension or alteration of the activities of the SE;
- (c) substantial organizational changes within the SE;
- (d) the establishment of cooperation with other undertakings which is both long-term and of importance to the activities of the SE, or the termination thereof;
- (e) the setting up of a subsidiary or of a holding company,

may be effected by the management board only following prior authorization of the supervisory board or by the administration board as a whole.

Implementation may not be delegated to the executive members of the administrative board.

Acts done in breach of the above provisions may not be relied upon against third parties, unless the SE can prove that the third party was aware of the breach.

2. The statutes of the SE may provide that paragraph 1 shall also apply to other types of decisions.

Article 73

(Conflicts of interest)

1. Any transaction in which a board member has an interest conflicting with the interests of the SE shall require the prior authorization of the supervisory board or the administrative board.

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- (b) the setting up, acquisition, disposal or closing down of undertakings, businesses or parts of businesses where the purchase price or disposal proceeds account for more than the percentage of subscribed capital fixed in accordance with subparagraph (e);
- (c) the raising or granting of loans, the issue of debt securities and the assumption of liabilities of a third party or suretyship for a third party where the total money value in each case is more than the percentage of subscribed capital fixed in accordance with subparagraph (e);
- (d) the conclusion of supply and performance contracts where the total turnover provided for therein is more than the percentage of turnover for the previous financial year fixed in accordance with subparagraph (e);
- (e) the percentage referred to in subparagraphs (a) to (d) shall be determined by the statutes of the SE. It shall not be less than 5 %, nor more than 25 %.

Unchanged.

3. A Member State may determine the categories of operation referred to in paragraph 1 for SEs registered in its territory under the same conditions as those applying to public limited companies governed by the law of that state.

4. A Member State may provide that the supervisory or administrative board of SEs registered in its territory may itself make certain categories of operation subject to authorization or discussion under the same conditions as those applying to public limited companies governed by the law of that state.

Article 73

Deleted.

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2. The statutes of the SE may provide that paragraph 1 shall not apply to routine transactions concluded on normal terms and conditions.

3. A member to whom paragraph 1 applies shall be entitled to be heard before a decision on the authorization is made but may not take part in the deliberations of the relevant board when it makes its decision.

4. Authorizations given under paragraph 1 during any financial year shall be communicated to the shareholders not later than at the first general meeting following the end of the financial year in question.

5. Failure to obtain authorization may not be relied upon against third parties, unless the SE can prove that the third party was aware of the need for, and lack of, such authorization.

Article 74

(Rights and obligations)

1. Each member of a board of the SE shall have the same rights and obligations, without prejudice to:

- (a) any internal allocation of responsibilities between the members of the board, and the provisions of the board's rules of procedure governing the taking of decisions in the event of a tied vote;
- (b) the provisions concerning the delegation of management responsibilities to executive members.

2. All board members shall carry out their functions in the interests of the SE, having regard in particular to the interests of the shareholders and the employees.

3. All board members shall exercise a proper discretion in respect of information of a confidential nature concerning the SE. This duty shall continue to apply even after they have ceased to hold office.

Article 75

(Removal of members)

1. Members of the supervisory board or the administrative board may be dismissed at any time by the same body, persons or groups of persons who under this Regulation or the statutes of the SE have the power to appoint them.

2. In addition, members of the supervisory board or the administrative board may be dismissed on proper grounds by the court within whose jurisdiction the registered office

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Article 74

1. Within the scope of the functions attributed to them by this Regulation, each member of a board shall have the same rights and obligations as the other members of the board of which he is a member.

Unchanged.

3. All members shall exercise a proper discretion, even after they have ceased to hold office, in respect of information of a confidential nature concerning the SE.

Article 75

Deleted.

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of the SE is situated in proceedings brought by the general meeting of the shareholders, the representatives of the employees, the supervisory board or the administrative board. Such proceedings may also be brought by one or more shareholders who together hold 10 % of the capital of the SE.

Article 76

(Quorum, majority)

1. Unless the statutes of the SE require a higher quorum, a board shall not conduct business validly unless at least half of its members take part in the deliberations.

2. Members who are absent may take part in decisions by authorizing a member who is present to represent them. No member may represent more than one absent member.

3. Unless the statutes of the SE provide for a larger majority, decisions shall be taken by a majority of the members present or represented.

4. Under terms laid down in the statutes of the SE, a board may also take decisions by procedures under which the members vote in writing, by telex, telegram or telephone or by any other means of telecommunication, provided that all members are informed of the proposed voting procedure and no member objects to the use of that procedure.

Article 77

(Civil liability)

1. Members of the administrative board, the management board or the supervisory board shall be liable to the SE for any damage sustained by the company as a result of wrongful acts committed in carrying out their duties.

2. Where the board concerned is composed of more than one member, all the members shall be jointly and severally liable without limit. However, a member may be relieved of liability if he can prove that no fault is attributable to him personally. Such relief may not be claimed by a member on the sole ground that the act giving rise to liability did not come within the sphere of responsibilities delegated to him.

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Article 76

1. Boards of the SE shall conduct business under the conditions and in the manner set out in the statutes.

2. In the absence of the provisions in the statutes referred to in paragraph 1, a company board shall not conduct business validly unless at least half its members are present at the discussions. Decisions shall be taken by a majority of the members present.

Deleted.

3a. The chairman of each board shall have a casting vote in the event of a tie.

Deleted.

Article 77

1. Members of the management board, the supervisory board and the administrative board shall be liable for loss or damage sustained by the SE as a result of breach of the obligations attaching to their functions.

2. Where the board concerned is composed of more than one member, all the members shall be jointly and severally liable for loss or damage sustained by the SE. However, a member may be relieved of liability if he can prove that he is not in breach of the obligations attaching to his functions.

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Article 78

(Proceedings on behalf of the company)

1. The administrative board or the supervisory board may institute proceedings on the company's behalf to establish liability.

2. Such proceedings must be brought if the general meeting so decides. The general meeting may appoint a special representative for this purpose. For such a decision the statutes may not prescribe a majority greater than an absolute majority of the votes attached to the capital represented.

3. Such proceedings on behalf of the company may also be brought by one or more shareholders who together hold 10 % of the capital of the SE.

4. Such proceedings may be brought by any creditor of the SE who can show that he cannot obtain satisfaction of his claim on the company.

Article 79

(Waiver of proceedings on behalf of the company)

1. The SE may waive its right to institute proceedings on the company's behalf to establish liability. Such a waiver shall require an express resolution of the general meeting taken in the knowledge of the wrongful act giving rise to damage for the company. However, such a resolution may not be passed if it is opposed by shareholders whose holdings amount to the figure referred to in Article 75.

2. Paragraph 1 shall also apply to any compromise relating to such proceedings agreed between the company and a board member.

Article 80

(Limitation of actions)

No proceedings on the company's behalf to establish liability may be instituted more than five years after the act giving rise to damage.

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Article 78

Deleted.

2. The general meeting shall take the decision to commence proceedings to establish liability in the name and on behalf of the SE pursuant to Article 77 by the majority required in accordance with Article 94. An action must be brought if the general meeting so decides. The general meeting shall appoint for this purpose a special representative to conduct the action.

3. One or more shareholders who together hold at least 10 % of the subscribed capital may also decide to commence such proceedings in the name and on behalf of the SE. They shall appoint for this purpose a special representative to conduct the action.

Deleted.

Article 79

Deleted.

Article 80

Proceedings in the name and on behalf of the SE cannot be brought more than five years from the breach giving rise to loss or damage.

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SECTION 4

SECTION 4

GENERAL MEETING

GENERAL MEETING

*Article 81**Article 81*

(Competence)

The following matters shall be resolved by the general meeting:

- (a) increases or reductions in subscribed or authorized capital;
- (b) issues of debentures convertible into shares or carrying subscription rights and of debentures carrying the right to share in the profits;
- (c) the appointment or removal of members of the administrative board or of the supervisory board who represent the shareholders;
- (d) the institution of proceedings on the company's behalf for negligence or misconduct by board members;
- (e) the appointment or dismissal of auditors;
- (f) approval of the annual accounts;
- (g) appropriation of the profit or loss for the year;
- (h) amendment of the statutes;
- (i) winding up and appointment of liquidators;
- (j) transformation;
- (k) merger of the SE with another company;
- (l) transfers of assets.

The general meeting shall decide on:

- (a) matters for which it has sole responsibility under this Regulation;
- (b) matters for which the management board, supervisory board or administrative board do not have sole responsibility as a result of:
 - this Regulation.
 - Directive... (complementing the Statute for a European Company with regard to the involvement of employees in the European company).
 - the law of the registered office of the SE.
 - the statutes of the SE.

Article 81a

Where not covered by rules in this section, the organization and the conduct of general meetings, in particular as regards the convening of the meeting, the possibility of taking decisions by writing, the participation and representation of shareholders at the meeting, establishing an attendance list, the information that must be given to shareholders, and the content of the agenda and the minutes of meetings, shall be governed by the law of the Member State of the registered office of the SE applicable to public limited companies.

*Article 82**Article 82*

(Holding of general meeting)

1. A general meeting shall be held at least once a year. However, the first general meeting may be held at any time in the 18 months following the incorporation of the SE.

1. A general meeting shall be held at least once a year, not later than six months after the end of the financial year of the SE.

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2. A general meeting may be called at any time by the management board or the administrative board.

Article 83

(Meeting called by minority shareholders)

1. It shall be provided that one or more shareholders who satisfy the conditions set out in Article 75 may request the SE to call the general meeting and to settle the agenda therefor.

2. If, following a request made under paragraph 1, no action has been taken within a month, the court within whose jurisdiction the registered office of the SE is situated may order the calling of a general meeting or authorize either the shareholders who have requested it or their representative to call the meeting.

Article 84

(Methods of calling meetings)

1. (a) The general meeting shall be called by a notice published either in the national gazette specified in the legislation of the State of the registered office in

AMENDED PROPOSAL

2. General meetings may be convened at any time by the management board or the administrative board. At the request of the supervisory board the management board shall convene the general meeting.

3. The agenda for the general meeting held after the end of the financial year shall include at least the approval of the annual accounts and of the appropriation of the profit or treatment of the loss and the approval of the annual report referred to in Article 46 of Directive 78/660/EEC, submitted to the general meeting by the management or administrative organ.

4. The statutes of an SE containing a management board and a supervisory board may provide that a joint decision should be taken by the two boards on approval of the annual accounts, though in separate votes, and that the general meeting should not pass a resolution unless the boards are unable to reach agreement.

Article 83

1. One or more shareholders who together hold at least 10 % of the subscribed capital may request the SE to convene the general meeting and to settle the agenda therefor. This percentage may be reduced by the statutes of the SE.

2. The request for a meeting shall give the reasons for convening it and the items to be included on the agenda.

3. If, following a request made under paragraph 1, the necessary steps have not been taken within a month, the court or competent authority within the jurisdiction of which the registered office of the SE is situated may order the convening of a general meeting or authorize either the shareholders who have requested it or their representative to convene the meeting.

4. A general meeting may during a meeting decide that a further meeting be convened and set the date and the agenda.

Article 84

Deleted.

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accordance with Article 3 (4) of Directive 68/151/EEC or in one or more large circulation newspapers.

(b) However, where all the shares in an SE are registered or where all its shareholders are known, the general meeting may be called by any means of communication addressed to all the shareholders.

2. The notice calling the general meeting shall contain the following particulars, at least:

- (a) the name and the registered office of the SE;
- (b) the place and date of the meeting;
- (c) the type of general meeting (ordinary, extraordinary or special);
- (d) a statement of the formalities, if any, prescribed by the statutes for attendance at the general meeting and for the exercise of the right to vote;
- (e) any provisions of the statutes which require the shareholder, where he appoints an agent, to appoint a person who falls within certain specified categories of persons;
- (f) the agenda showing the subjects to be discussed and the proposals for resolutions.

3. The period between the date of first publication of the notice in accordance with paragraph 1 (a), or the date of dispatch of the first communication as mentioned in paragraph 1 (b), and the date of the opening of the general meeting shall be not less than 30 days.

Article 85

1. One or more shareholders who satisfy the requirements laid down in Article 75 may request that one or more additional items be included on the agenda of a general meeting of which notice has already been given.

2. Requests for inclusion of additional agenda items shall be sent to the SE within seven days of the first publication of the notice calling the general meeting in accordance with Article 84 (1) (a) or the dispatch of the first communication calling the general meeting by the means mentioned in Article 84 (1) (b).

3. Items whose inclusion in the agenda has been requested under paragraph 2 shall be communicated or published in the same way as the notice of meeting, not less than seven days before the meeting.

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Article 85

1. One or more shareholders who together hold at least 10 % of the subscribed capital may request that one or more additional items be included on the agenda of a general meeting of which notice has already been given. This percentage may be reduced by the statutes of the SE.

Deleted.

Deleted.

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Article 86

(Attendance at general meeting)

Every shareholder who has complied with the formalities prescribed by the statutes shall be entitled to attend the general meeting. However, the statutes may prohibit shareholders having no voting rights from attending the meeting.

Article 87

(Proxies)

1. Every shareholder shall be entitled to appoint a person to represent him at the general meeting.

2. The law of the Member State where the registered office of the SE is situated or the statutes may restrict the choice of representative to one or more specified categories of persons, but a shareholder may not be prevented from appointing another shareholder to represent him.

3. The appointment shall be made in writing and shall be retained for the period mentioned in Article 99 (4).

Article 88

1. Where the proxies appointed are persons acting in a professional capacity, the provisions of Article 87 and the following provisions shall apply:

- (a) the appointment shall relate to only one meeting, but it shall be valid for successive meetings with the same agenda, without prejudice to paragraph 2;
- (b) the appointment shall be revocable;
- (c) all the shareholders whose names and addresses are known shall be invited, either in writing or by publication in one or more large circulation newspapers, to appoint the person in question as their proxy;
- (d) the invitation to appoint the person in question as a proxy shall contain at least the following information:
 - the agenda showing the subjects for discussion and the proposals for resolutions,
 - an indication that the documents mentioned in Article 89 are available to shareholders who ask for them,
 - a request for instructions concerning the exercise of the right to vote in respect of each item on the agenda,

Article 86

Every shareholder shall be entitled to attend the general meeting.

Article 87

1. Every shareholder shall be entitled to appoint a person of his choice to represent him at the general meeting.

Deleted.

Article 88

Deleted.

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— a statement of the way in which the proxy will exercise the right to vote in the absence of any instructions from the shareholder;

(e) the right to vote shall be exercised in accordance with the shareholders' instructions, or in the absence of such instructions in accordance with the statement made to the shareholder. However, the proxy may depart from the shareholders' instructions or the statement made to the shareholder by reason of circumstances unknown when the instructions were given or the invitation to appoint a proxy issued, where voting in accordance with instructions or the statement would be liable to prejudice the shareholder's interests. The proxy shall forthwith inform the shareholder and explain the reasons for this action.

2. Notwithstanding paragraph 1 (a), a proxy may be appointed for a specified period not exceeding 15 months. In this case the information indicated in paragraph 1 (d) shall be given to all the shareholders referred to in paragraph 1 (c) before any general meeting.

Article 89

(Availability of accounts)

The annual accounts and, where appropriate, the consolidated accounts, the proposed appropriation of profits or treatment of loss where it does not appear in the annual accounts, the annual report and the opinion of the persons responsible for auditing the accounts shall be available to every shareholder at the latest from the date of dispatch or publication of the notice of general meeting called to adopt the annual accounts and to decide on the appropriation of profits or treatment of loss. Every shareholder shall be able to obtain a copy of these documents free of charge upon request. From the same date, the report of the persons responsible for auditing the accounts shall be available to any shareholder wishing to consult it at the registered office of the SE.

Article 90

(Right to information)

1. Every shareholder who so requests at a general meeting shall be entitled to obtain information on the affairs of the company arising from items on the agenda or concerning matters on which the general meeting may take a decision in accordance with Article 91 (2).

2. The management board or the executive members of the administrative board shall supply this information.

Article 89

Every shareholder shall have equal access to information that must be given to them pursuant to Article 81a.

Article 90

Deleted.

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3. The communication of information may be refused only where:

- (a) it would be likely to be seriously prejudicial to the company or a controlled company; or
- (b) its disclosure would be incompatible with a legal obligation of confidentiality.

4. A shareholder to whom information is refused may require that his question and the grounds for refusal shall be entered in the minutes of the general meeting.

5. A shareholder to whom information is refused may challenge the validity of the refusal in the court within whose jurisdiction the registered office of the SE is situated. Application to the court shall be made within two weeks of the closure of the general meeting.

Article 91

(Decisions; Agenda)

1. The general meeting shall not pass any resolution concerning items which have not been communicated or published in accordance with Articles 84 (2) (f) or 85 (3).

2. Paragraph 1 shall not apply when all the shareholders are present in person or by proxy at the general meeting and no shareholder objects to the matter in question being discussed.

Article 92

(Voting rights)

1. A shareholder's voting rights shall be proportionate to the fraction of the subscribed capital which his shares represent.

2. The statutes may authorize:

- (a) restriction or exclusion of voting rights in respect of shares which carry special advantages;
- (b) restriction of votes in respect of shares allotted to the same shareholder, provided the restriction applies at least to all shareholders of the same class.

3. The right to vote may not be exercised:

- (a) where a call made by the company has not been paid;

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Article 91

Deleted.

Article 92

1. A shareholder's voting rights shall be proportionate to the fraction of the subscribed capital which his shares having the right to vote represent.

Deleted.

3. The right to vote may not be exercised:

- (a) in respect of shares for which a call made by the SE has not been paid within the prescribed period;

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(b) on shares held by the SE itself or by one of its subsidiaries.

4. The law of the State where the registered office of the SE is situated shall govern the exercise of voting rights in cases of succession, usufruct, pledge of shares, or failure to notify substantial holdings.

Article 93

(Conflict of interest)

Neither a shareholder or his representative shall exercise the right to vote attached to his shares or to shares belonging to third persons where the subject matter of the resolution relates to:

- (a) the assertion of claims by the SE against that shareholder;
- (b) the commencement of legal proceedings to establish the liability of that shareholder to the company in accordance with Article 78;
- (c) waiver of the right to bring proceedings to establish the liability of that shareholder to the company in accordance with Article 79.

Article 94

(Required majority)

1. Resolutions of the general meeting shall require at least an absolute majority of the votes attached to the subscribed capital present or represented unless a greater majority is prescribed by this Regulation.

2. However, as regards the appointment or dismissal of members of the administrative board, the management board or the supervisory board, the statutes may not require a majority greater than that mentioned in paragraph 1.

Article 95

(Amendment of statutes)

1. A resolution of the general meeting shall be required for any amendment of the statutes of the instrument of incorporation.

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b) on shares held by the SE itself or by an undertaking controlled by it under Article 6.

Deleted.

Article 93

Deleted.

Article 93a

For the purpose of this section, the votes cast shall not include votes attaching to shares in respect of which the shareholder has not taken part in the vote, has returned a blank or spoilt ballot paper, or has abstained.

Article 94

1. Save where this Regulation requires otherwise, decisions of the general meeting shall be taken by a majority of the votes cast.

2. The appointment or removal of the board members appointed by the general meeting shall not require a majority greater than that referred to in paragraph 1.

Article 95

Deleted.

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2. However, the statutes may provide that the administrative board or the management board may amend the statutes or the instrument of incorporation where the amendment merely implements a resolution already passed by the general meeting or by the board itself by virtue of an authorization given by the general meeting, by the statutes, or by the instrument of incorporation.

Article 96

1. The complete text of the amendment of the statutes or of the instrument of incorporation which is to be put before the general meeting shall be set out in the notice of meeting.

2. However, the statutes may provide that the complete text of the amendment mentioned in paragraph 1 may be obtained by any shareholder free of charge upon request.

Article 97

1. A majority of not less than two-thirds of votes attached to subscribed capital represented at the meeting shall be required for the passing by the general meeting of resolutions amending the statutes or the instrument of incorporation.

2. However, the statutes may provide that where at least one-half of the subscribed capital is represented, a simple majority of the votes in paragraph 1 shall suffice.

3. Resolutions of the general meeting which would have the effect of increasing the liabilities of the shareholders shall require in any event the approval of all the shareholders involved.

4. A resolution amending the statutes or the instrument of incorporation shall be made public in accordance with Article 9.

Article 98

(Separate vote of each class of shareholder)

1. Where there are several classes of shares, any resolution of the general meeting shall require a separate vote at least for each class of shareholders whose rights are affected by the resolution.

2. Where a resolution of the general meeting requires the majority of votes specified in Article 97 (1) and (2), that majority shall also be required for the separate vote of each class of shareholders whose rights are affected by the resolution.

AMENDED PROPOSAL

Article 96

Deleted.

Article 97

1. Amendment of the statutes shall require a decision of the general meeting taken by a majority of two-thirds of the votes cast.

Unchanged.

Article 98

Unchanged.

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*Article 99**Article 99*

(Minutes)

1. Minutes shall be drawn up for every meeting of the general meeting.
2. The minutes shall contain the following particulars, at least:
 - (a) the place and date of the meeting;
 - (b) the resolutions passed;
 - (c) the result of the voting.
3. There shall be annexed to the minutes:
 - (a) the attendance list;
 - (b) the documents relating to the calling of the general meeting.
4. The minutes and the documents annexed thereto shall be retained for at least three years. A copy of the minutes and the documents annexed thereto may be obtained by any shareholder, free of charge, upon request.

Deleted.

*Article 100**Article 100*

(Appeal against resolutions of general meeting)

1. Resolutions of the general meeting may be declared invalid as infringing the provisions of this Regulation or of the company's statutes, in the following manner.
2. An action for such a declaration may be brought by any shareholder or any person having a legitimate interest, provided he can show that he has an interest in having the infringed provision observed and that the resolution of the general meeting may have been altered or influenced by the infringement.
3. The action for such a declaration shall be brought within three months of the closure of the general meeting, before the court within whose jurisdiction the registered office to the SE is situated. It shall be taken against the SE.
4. The procedure in the action for such a declaration shall be governed by the law of the place where the SE has its registered office.
5. The decision declaring the resolution void shall be published in accordance with Article 9.

Decisions of a court or competent authority declaring void or inexistent a decision of the general meeting of the SE shall be published in accordance with Article 9.

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6. The declaration that a resolution is void may no longer be made by the court if that resolution has been replaced by another taken in conformity with this Regulation and the statutes of the SE. The court may, on its own initiative, grant the time necessary to enable the general meeting to pass such a new resolution.

TITLE V

ANNUAL ACCOUNTS AND CONSOLIDATED ACCOUNTS

SECTION 1

ANNUAL ACCOUNTS

Subsection 1

Preparation of annual accounts

Article 101

1. The SE shall draw up annual accounts comprising the balance sheet, the profit and loss account and the notes on the accounts. These documents shall constitute a composite whole.

2. The annual accounts of the SE shall be drawn up in accordance with the provisions of Directive 78/660/EEC subject to paragraph 3 of this Article.

3. (a) Articles 1, 2 (5), final sentence, 2 (6), 4 (1), final sentence, 4 (2), final sentence, 4 (3) (b), final sentence, 4 (4), final sentence, 5, 43 (2), 45 (1) (b), final sentence, 54, 55 and 62 of Directive 78/660/EEC shall not apply.

(b) For the purpose of drawing up the annual accounts, the provisions of Articles 2, 3, 4, 6 and 7 of Directive 78/660/EEC shall apply. The SE may avail itself of the option provided for in Article 6 of that Directive.

AMENDED PROPOSAL

TITLE V

ANNUAL ACCOUNTS AND CONSOLIDATED ACCOUNTS

SECTION 1

ANNUAL ACCOUNTS

Subsection 1

Preparation of annual accounts

Article 101

Unchanged.

1a. The SE may draw up and publish its annual accounts in ecus. In this event, the bases of conversion used to express in ecus those items included in the accounts which are or were originally expressed in national currency must be disclosed in the notes to the accounts.

Unchanged.

2a. Where reference is made in Directive 78/660/EEC to national legislation, such a reference is to be considered as a reference to the legislation of the Member State of the registered office of the SE.

3. (a) Articles 1, 2 (1), 2 (5), final sentence, 2 (6), 4 (1), final sentence, 4 (2), final sentence, 3 (b), final sentence, 4 (4), final sentence, 5, 33 (5), 43 (2), 45 (1) (b), final sentence, 54, 55 and 62 of Directive 78/660/EEC shall not apply.

Unchanged.

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- (c) For the presentation of the balance sheet, the SE may choose between the layouts prescribed by Articles 9 and 10 of Directive 78/660/EEC. It may avail itself of the options provided for in Articles 9, 10, 11, 18, final sentence, 20 (2) and 21, final sentence, of that Directive.
- (d) For the presentation of the profit and loss account, the SE may choose between the layouts prescribed by Articles 23 to 26 of Directive 78/660/EEC. It may avail itself of the options provided for in Articles 27 and 30 of that Directive.
- (e) The items shown in the annual accounts shall be valued in accordance with the principles laid down in Article 31 of Directive 78/660 EEC. They shall be valued on the basis of the principle of purchase price or production cost according to the provisions of Articles 34 to 42 of that Directive.

However, the SE may choose to apply one of the three alternative valuation methods provided for in Article 33 of that Directive. If the SE avails itself of that possibility, it shall ensure that the method applied is consistent with the principles laid down in that Article. Details of the method applied shall be given in the annex thereto.

The SE may avail itself of the options provided for in Articles 34 (1), 36, 37 (1) and (2), 39 (1) (c) and (2) and 40 (1) of that Directive.

- (f) In addition to the information required under other provisions of Directive 78/660/EEC, the notes on the accounts must include the information provided for in Article 43 of that Directive at least. The SE may avail itself of the options provided for in Articles 44 and 45 (1) and (2) of that Directive.

The SE may avail itself of the options provided for in Articles 33 (3) (second sentence), 34 (1), 36, 37 (1), 37 (2), 39 (1) (c), 39 (2) and 40 (1) of that Directive.

Unchanged.

Subsection 2

Preparation of the annual report

Article 102

1. The SE shall draw up an annual report which must include at least a fair review of the development of the company's business and of its position.

2. The annual report shall also include the information provided for in Article 46 of Directive 78/660/EEC.

Subsection 2

Preparation of the annual report

Article 102

Unchanged.

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<p style="text-align: center;">Subsection 3</p> <p style="text-align: center;">Auditing</p> <p style="text-align: center;"><i>Article 103</i></p> <p>1. The annual accounts of the SE shall be audited by one or more persons authorized to do so in a Member State in accordance with the provisions of Directive 84/253/EEC ⁽¹⁾. Those persons shall also verify that the annual report is consistent with the annual accounts for the same financial year.</p> <p>2. If the SE meets the criteria laid down in Article 11 of Directive 78/660/EEC, it shall not be required to have its accounts audited. In such cases, members of administrative board or the management board shall be subject to the sanctions applicable to public limited liability companies in the State in which the SE has its registered office where the annual accounts or annual reports are not drawn up in accordance with the provisions of this section.</p>	<p style="text-align: center;">Subsection 3</p> <p style="text-align: center;">Auditing</p> <p style="text-align: center;"><i>Article 103</i></p> <p>1. The annual accounts of the SE shall be audited by one or more persons authorized to do so in a Member State in accordance with the provisions of Directives 84/253/EEC ⁽¹⁾ and 89/48/EEC ⁽²⁾. Those persons shall also verify that the annual report is consistent with the annual accounts for the same financial year.</p> <p>Unchanged.</p>
<p style="text-align: center;">Subsection 4</p> <p style="text-align: center;">Publication</p> <p style="text-align: center;"><i>Article 104</i></p> <p>1. The annual accounts, duly approved, and the annual report and audit report shall be published as laid down in accordance with Article 3 of Directive 68/151/EEC by the laws of the Member State in which the SE has its registered office.</p> <p>2. The SE may avail itself of the options provided for in Article 47 of Directive 78/660/EEC.</p> <p>3. Articles 48, 49 and 50 of Directive 78/660/EEC shall apply to the SE.</p>	<p style="text-align: center;">Subsection 4</p> <p style="text-align: center;">Publication</p> <p style="text-align: center;"><i>Article 104</i></p> <p>Unchanged</p>
<p style="text-align: center;">Subsection 5</p> <p style="text-align: center;">Final provisions</p> <p style="text-align: center;"><i>Article 105</i></p> <p>Articles 56 to 61 of Directive 78/660/EEC shall apply to the SE. The SE may avail itself of the options provided for in those Articles..</p>	<p style="text-align: center;">Subsection 5</p> <p style="text-align: center;">Final provisions</p> <p style="text-align: center;"><i>Article 105</i></p> <p>Articles 53 (1), 56 (2) and 57 to 61 of Directive 78/660/EEC shall apply to the SE. The SE may avail itself of the options provided for in those Articles.</p>

⁽¹⁾ OJ No L 126, 12. 5. 1984, p. 20.

⁽¹⁾ OJ No L 126, 12. 5. 1984, p. 20.

⁽²⁾ OJ No L 19, 24. 1. 1989, p. 16.

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SECTION 2

SECTION 2

CONSOLIDATED ACCOUNTS

CONSOLIDATED ACCOUNTS

Subsection 1

Subsection 1

Conditions for the preparation of consolidated accounts

Conditions for the preparation of consolidated accounts

*Article 106**Article 106*

1. Where the SE is a parent undertaking within the meaning of Article 1 (1) and (2) of Directive 83/349/EEC, it shall be required to draw up consolidated accounts and a consolidated annual report in accordance with the provisions of that Directive.

Unchanged.

2. Articles 1 (1) (c), last sentence, 1 (d) (bb), last sentence, 1 (d), second and third subparagraphs, 4 and 5 of Directive 83/349/EEC shall not apply.

1a. The SE may draw up and publish its consolidated accounts in ecus. In this event the bases of conversion used to express in ecus those items included in the accounts and the financial statements which are or were originally expressed in other national currency must be disclosed in the notes to the accounts.

2. Article 1 (1) (c), last sentence, 1 (1) (d) (bb), last sentence, 1 (1) (d), second subparagraph and Articles 4 and 5 of Directive 83/349/EEC shall not apply.

3. The SE may avail itself of the options provided for in Articles 1, 6, 12 and 15 of Directive 83/349/EEC.

Unchanged.

*Article 107**Article 107*

1. Where the SE is a parent undertaking within the meaning of Article 1 (1) and (2) of Directive 83/349/EEC and is at the same time a subsidiary undertaking of a parent undertaking governed by the law of a Member State, it shall be exempt from the obligation to draw up consolidated accounts subject to the conditions laid down in Articles 7 and 8 of that Directive. Article 10 of that Directive shall apply.

Unchanged.

2. Articles 7 (1) (b), second subparagraph, 8 (1), last sentence, 8 (2) and (3), and 9 of that Directive shall not apply.

2. Articles 7 (1) (b), second subparagraph, 8 (2) and 8 (3) and 9 shall not apply.

3. The exemption provided for in paragraph 1 shall not apply where the securities of the SE have been admitted to official listing on a stock exchange established in a Member State.

Unchanged.

*Article 108**Article 108*

1. Where the SE is an undertaking within the meaning of Article 1 (1) and (2) of Directive 83/349/EEC and is at the same time a subsidiary undertaking of a parent undertaking

Unchanged

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which is not governed by the law of a Member State, it shall be exempt from the obligation to draw up consolidated accounts subject to the conditions laid down in Article 11 of that Directive.

2. Articles 8 (1), second sentence, 8 (2) and (3), and 10 of that Directive shall not apply.

3. The exemption provided for in paragraph 1 shall not apply where the securities of the SE have been admitted to official listing on a stock exchange established in a Member State.

2. Articles 8 (1), second sentence, 8 (2), 8 (3) and 9 of Directive 83/349/EEC shall not apply.

Unchanged.

Subsection 2

Subsection 2

The preparation of consolidated accounts**The preparation of consolidated accounts***Article 109**Article 109*

1. The consolidated accounts shall comprise the consolidated balance sheet, the consolidated profit and loss account and the notes on the accounts. These documents shall constitute a composite whole.

Unchanged.

2. The consolidated accounts shall be drawn up in accordance with the provisions of Directive 83/349/EEC subject to paragraph 3 of this Article.

3. (a) Articles 16 (5), final sentence, 16 (6), 33 (2) (c), first sentence, 33 (3), final sentence, 34, point 12, final sentence, and point 13, final sentence, 35 (1) (b), second sentence, 40, 41 (5) and 48 of Directive 83/349/EEC shall not apply.

(b) The SE may avail itself of the options provided for in Articles 17 (2), 19 (1) (b), 20, 26 (1) (c), final sentence, 26 (2), 27 (2), 28, second sentence, 29 (2) (a), second sentence, 29 (5), final sentence, 30 (2), 32, 33 (2) (d) and 35 (1) of Directive 83/349/EEC.

Subsection 3

Subsection 3

Preparation of the consolidated annual report**Preparation of the consolidated annual report***Article 110**Article 110*

1. The consolidated annual report shall include at least a fair review of the development of the company's business and the position of the undertakings included in the consolidation taken as a whole.

Unchanged.

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2. The consolidated annual report shall also include the information provided for in Article 36 of Directive 83/349/EEC. The SE may avail itself of the option provided for in the final sentence of the paragraph 2 (d) of that Article.

Subsection 4

Auditing of the consolidated accounts*Article 111*

The consolidated accounts shall be audited by one or more persons authorized to do so in a Member State in accordance with the provisions of Directive 84/253/EEC. Those persons shall also verify that the consolidated annual report is consistent with the consolidated accounts for the financial year in question.

Subsection 5

Publication*Article 112*

1. The consolidated accounts, duly approved, and the consolidated annual report, together with the audit report, shall be published as laid down in accordance with Article 3 of Directive 68/151/EEC by the laws of the Member State in which the SE has its registered office.

2. Article 38 (3), (4) and (6) of Directive 83/349/EEC shall not apply.

3. The management board and the executive members of the administrative board shall be liable to the sanctions provided for (...) if the consolidated accounts and consolidated annual report are not published.

SECTION 3

BANKS AND INSURANCE COMPANIES*Article 113*

1. SEs which are credit or financial institutions shall comply, as regards the drawing up, auditing and publication of annual accounts and consolidated accounts,

Subsection 4

Auditing of the consolidated accounts*Article 111*

The consolidated accounts shall be audited by one or more persons authorized to do so in a Member State in accordance with the provisions of Directives 84/253/EEC ⁽¹⁾ and 89/48/EEC ⁽²⁾. Those persons shall also verify that the consolidated annual report is consistent with the consolidated accounts for the financial year in question.

Subsection 5

Publication*Article 112*

Unchanged.

SECTION 3

BANKS AND INSURANCE COMPANIES*Article 113*

Unchanged.

⁽¹⁾ OJ No L 126, 12. 5. 1984, p. 20

⁽²⁾ OJ No L 19, 24. 1. 1989, p. 16.

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with the rules laid down pursuant to Directive 86/635/EEC ⁽¹⁾ by the national law of the State in which the SE has its registered office.

2. SEs which are insurance companies shall comply, as regards the drawing up, auditing and publication of annual accounts and consolidated accounts, with the rules laid down, pursuant to Directive ... (which, supplementing Directive 78/660/EEC, harmonizes the provisions governing the annual accounts and the consolidated accounts of insurance companies, by the national law of the State in which the company has its registered office).

TITLE VI

GROUPS OF COMPANIES

Article 114

1. Where an undertaking controls an SE, that undertaking's consequent rights and obligations relating to the protection of minority shareholders and third parties shall be those defined by the law governing public limited companies in the State where the SE has its registered office.

2. Paragraph 1 shall not affect the obligation imposed on the controlling undertaking by the legal system which governs it.

TITLE VI

GROUPS OF COMPANIES

Article 114

Deleted.

TITLE VII

WINDING UP, LIQUIDATION, INSOLVENCY AND
SUSPENSION OF PAYMENTS

SECTION 1

WINDING UP

Article 115

An SE may be wound up:

1. upon the expiry of the duration laid down for it in the statutes or the instrument of incorporation;
2. by resolution of the general meeting of shareholders;
or

TITLE VII

WINDING UP, LIQUIDATION, INSOLVENCY AND
SUSPENSION OF PAYMENTS

SECTION 1

WINDING UP

Article 115

The SE may be wound up by a decision of the general meeting ordering its winding up taken in accordance with Article 97.

However, the general meeting may decide, in accordance with the same rules, to annul the decision to wind up as long as there has been no distribution on the basis of the liquidation.

⁽¹⁾ OJ No L 372, 31. 12. 1986, p. 1.

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3) by decision of the court of the place where the SE has its registered office:

- (a) where the subscribed capital of the company has been reduced below the minimum capital provided for in Article 4;
- (b) where the disclosure of annual accounts has not taken place in the SE's last three financial years;
- (c) on any ground laid down in the law of the place where the SE has its registered office or provided for in the statutes or the instrument of incorporation.

Article 116

(Winding up by resolution of the general meeting)

1. A resolution of the general meeting of shareholders to wind up the SE on any ground laid down by the statutes or instrument of incorporation shall require at least a simple majority of the votes attached to the subscribed capital represented.

2. In all other cases a resolution of the general meeting of shareholders to wind up the SE shall require at least a two-thirds majority of the votes attached to the subscribed capital represented. The statutes may, however, lay down that, when at least half the subscribed capital is represented, the simple majority referred to in paragraph 1 is sufficient.

Article 117

(Winding up by the court)

1. Winding up proceedings may be brought in the court of the place where the SE has its registered office by the administrative board, the management board or the supervisory board of the SE, by any shareholder, or by any person with a legitimate interest.

2. Where the SE is able to remove the ground for winding up, the court may grant it a period of time sufficient to allow it to do so.

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Article 116

1. The management or administrative board shall convene a general meeting to take a decision in the event of:

- the expiry of the period fixed in the instrument of incorporation or the statutes, or
- the existence of any other cause for winding up provide for therein.

The general meeting may then at its option:

- decide, in accordance with Article 94, to wind up the SE,
- decide, in accordance with Article 97, that the SE is to continue its activities.

2. The management or administrative board shall convene a general meeting in the event of the existence of any cause for the winding up of a public limited company provided for by the law of the Member State in which the SE has its registered office. The general meeting shall decide whether the SE should be wound up or any other measures taken.

Article 117

Deleted.

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Article 118

(Publication of winding up)

The winding up shall be published in the manner referred to in Article 9.

Article 119

(Wound-up SE to continue in existence)

1. Where an SE is to be wound up as a result of a resolution to that effect of the general meeting of shareholders or upon the expiry of its prescribed duration, the general meeting of shareholders may resolve that it is to continue in existence as long as there has been no distribution on the basis of liquidation in accordance with Article 126.

2. The resolution that the company is to continue in existence shall be passed in accordance with Article 116 (2), and published in the manner referred to in Article 9.

SECTION 2

LIQUIDATION

Article 120

(Appointment of liquidators)

1. The winding up of an SE shall entail the liquidation of its assets. The liquidation shall be carried out by one or more liquidators.

2. Liquidators shall be appointed:

- (a) by the statutes or instrument of incorporation, or in the manner laid down therein; or
- (b) by a resolution of the general meeting of shareholders acting by the simple majority of the votes specified in Article 116 (1); or

Article 117a

On an application by any person concerned or any competent authority, the court where the SE has its registered office must order it to be wound up where it finds that the registered office, as defined in Article 5, has been transferred outside the Community. However, the court may grant the SE a period of time to rectify the situation.

Article 118

The winding up of an SE shall be published in accordance with Article 9. The same shall apply to decisions that the SE is to continue its activities under Article 115, second paragraph, and Article 116.

Article 119

Deleted.

SECTION 2

LIQUIDATION

Article 120

1. The winding up of an SE shall entail its liquidation.

2. The liquidation of an SE and the conclusion of its liquidation shall be governed by national law.

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(c) failing an appointment pursuant to (a) or (b), by the court in whose jurisdiction the registered office of the SE is situated on the application of any shareholder or of the administrative board, the management board or the supervisory board.

3. In the absence of an appointment pursuant to paragraph 2, the duties of liquidator shall be performed by the administrative board or the management board.

4. The general meeting shall determine the remuneration of the liquidators. Where the liquidators are appointed by a court in whose jurisdiction the registered office of the SE is situated, the court shall determine their remuneration.

Article 121

(Removal of liquidators)

The liquidators may be removed before the termination of the liquidation:

(a) where they were appointed in accordance with Article 120 (2) (a) and (b) or, where Article 120 (3) applies, by a decision of the general meeting acting by the simple majority of the votes specified in Article 116 (1);

(b) irrespective of the manner of appointment, by a court in whose jurisdiction the registered office of the SE is situated, on petition of any person having a legitimate interest in the matter and showing a proper ground.

Article 122

(Powers of liquidators)

1. The liquidators may take all appropriate steps to liquidate the SE and, in particular, shall terminate transactions pending, collect debts, convert remaining assets into cash where this is necessary for their realization and to pay the sums owing to creditors. The liquidators may undertake new transactions to the extent necessary for the purpose of the liquidation.

2. The liquidators shall have the power to bind the SE in dealings with third parties and to take legal proceedings on its behalf.

The appointment, termination of office and identity of liquidators shall be published in the manner referred to in Article 9. It must appear from the disclosure whether the liquidators may represent the company alone or must act jointly.

3. An SE in liquidation shall continue to have legal personality until the conclusion of the liquidation.

Deleted.

Article 121

Deleted.

Article 122

Deleted

ORIGINAL PROPOSAL	AMENDED PROPOSAL
<p><i>Article 123</i></p> <p>(Liability of liquidators)</p> <p>The rules on the civil liability of members of the administrative board or of the management board of an SE shall also apply to the civil liability of liquidators for wrongful acts committed in carrying out their duties.</p>	<p><i>Article 123</i></p> <p>Deleted.</p>
<p><i>Article 124</i></p> <p>(Accounting documents)</p> <p>1. The liquidators shall draw up a statement of the assets and liabilities of the SE on the date the winding up commenced. Any shareholder or creditor of the SE shall be entitled to obtain a copy of this statement free of charge, upon request.</p> <p>2. The liquidators shall report on their activities to the general meeting each year.</p> <p>3. The rules concerning the drawing up, auditing and publication of annual accounts or consolidated accounts and the approval of persons responsible for carrying out the statutory audits of those accounts shall apply <i>mutatis mutandis</i>.</p>	<p><i>Article 124</i></p> <p>Deleted.</p>
<p><i>Article 125</i></p> <p>(Information supplied to creditors)</p> <p>The notice of the winding up of the company provided for in Article 118 shall invite creditors to lodge their claims, and shall indicate the date after which distributions on the basis of liquidation will be made.</p> <p>An invitation to lodge claims shall also be sent in writing to any creditor known to the company.</p>	<p><i>Article 125</i></p> <p>Deleted.</p>
<p><i>Article 126</i></p> <p>(Distribution)</p> <p>1. No distribution on the basis of liquidation may be made to the beneficiaries designated in the statutes or the instrument of incorporation, or failing any such designation to the shareholders, until all creditors of the company have been paid in full and the time limits indicated in Articles 125 and 127 (2) have expired.</p> <p>2. After the creditors have been paid in full, and anything due to the beneficiaries referred to in paragraph 1 has been distributed, the net assets of the SE shall, except where otherwise stated in the statutes or the instrument of incorporation, be distributed among the shareholders in proportion to the nominal value of their shares.</p>	<p><i>Article 126</i></p> <p>1. No distribution on the basis of liquidation may be effected as between the shareholders or the beneficiaries designated in the instrument of incorporation or the statutes until all creditors of the company have been paid in full.</p> <p>Deleted.</p>

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3. Where the shares issued by the SE have not all been paid up in the same proportion, the amounts paid up shall be repaid. In that case only the remaining net assets shall be distributed in accordance with paragraph 2. If the net assets are not sufficient to repay the amounts paid up, the shareholders shall bear the loss in proportion to the nominal value of their shares.

4. Where a claim on an SE has not yet fallen due or is in dispute or where the creditor is not known, the net assets may be distributed only if adequate security is set aside for the creditor or if the assets remaining after a partial distribution represent sufficient security.

Article 127

(Distribution plan)

1. The liquidator or liquidators shall draw up a plan for the distribution of the net assets of the company pursuant to Article 126 after the date indicated in Article 125.

2. This plan shall be brought to the attention of the general meeting and of any beneficiary designated in the statutes or instrument of incorporation. Any shareholder and any beneficiary may challenge the plan in the court of the place where the SE has its registered office within three months of the date on which it was brought to the attention of the general meeting or of that beneficiary. No distribution may be made until that period has expired.

3. Where there is a challenge it shall be for the court to decide whether and to what extent any partial distribution may be made in the course of the proceedings before the court takes its decision.

Article 128

(Termination of liquidation)

1. The liquidation shall be terminated when the distribution is complete.

2. Where, after the liquidation is terminated, further assets or liabilities of the SE come to light which were previously unknown, or further liquidation measures prove necessary, a court in whose jurisdiction the registered office of the SE is situated shall, on the application of any shareholder or creditor, renew the mandate of the former liquidators or appoint other liquidators.

3. Termination of liquidation and removal of the SE from the register referred to in Article 8 (1) shall be published in the manner referred to in Article 9.

Unchanged.

Article 127

Deleted.

Article 128

Deleted.

Unchanged.

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4. Following the liquidation, the books and records relating to the liquidation shall be lodged at the register referred to in paragraph 3. Any interested party may examine such books and records.

SECTION 3

INSOLVENCY AND SUSPENSION OF PAYMENTS

Article 129

In respect of insolvency and suspension of payments the SE shall be subject to the law of the place where it has its registered office.

Article 130

1. The opening of insolvency or suspension of payments proceedings shall be notified for entry in the register by the person appointed to conduct the proceedings. The entry in the register shall show the following:

- (a) the nature of the proceedings, the date of the order, and the court making it;
- (b) the date on which payments were suspended, if the court order provides for this;
- (c) the name and address of the administrator, trustee, receiver, liquidator or any other person having power to conduct the proceedings, or of each of them where there are more than one;
- (d) any other information considered necessary.

2. Where a court finally dismisses an application for the opening of the proceedings referred to in paragraph 1 owing to want of sufficient assets, it shall, either of its own motion or on application by any interested party, order its decision to be noted in the register.

3. Particulars registered pursuant to paragraphs 1 and 2 shall be published in the manner referred to in Article 9.

TITLE VIII

MERGERS

Article 131

(Types of merger)

AN SE may merge with other SEs or with other public limited companies incorporated under the law of one of the Member States in the following ways:

- (a) by forming a new SE;

SECTION 3

INSOLVENCY AND SUSPENSION OF PAYMENTS

Article 129

The SE shall be subject to national laws in respect of insolvency and suspension of payments.

Article 130

Unchanged.

TITLE VIII

MERGERS

Article 131

Deleted.

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- (b) by the SE taking over one or more public limited companies;
- (c) by a public limited company taking over the SE;
- (d) by forming a new public limited company.

Article 132

(Applicable law)

1. Where the companies participating in the merger have their registered offices in the same Member State, the provisions of national law giving effect to Directive 78/855/EEC shall apply.

2. Where the companies participating in the merger have their registered office in different Member States, the provisions of Title II shall apply *mutatis mutandis*.

TITLE IX

PERMANENT ESTABLISHMENTS

Article 133

1. Where an SE has one or more permanent establishments in a Member State or non-member State, and the aggregation of the profits and losses for tax purposes of all such permanent establishments results in a net loss, that loss may be set against the profits of the SE in the State where it is resident for tax purposes.

2. Subsequent profits of the permanent establishments of the SE in another State shall constitute taxable income of the SE in the State in which it is resident for tax purposes, up to the amount of the losses imputed in accordance with paragraph 1.

3. Where a permanent establishment is situated in a Member State, the imputable losses under paragraph 1 and the taxable profits under paragraph 2 shall be determined by the laws of that Member State.

4. Member States shall be free not to apply the provisions of this Article if they avoid double taxation by allowing the SE to set the tax already paid by its permanent establishments against the tax due from it in respect of the profits realized by those permanent establishments.

AMENDED PROPOSAL

Article 132

An SE may merge with other SEs or with other public limited companies having their registered office in the same Member State. Such a merger shall be governed by the law of the Member State in question in accordance with Directive 78/855/EEC.

Unchanged.

TITLE IX

PERMANENT ESTABLISHMENTS

Article 133

Unchanged.

ORIGINAL PROPOSAL	AMENDED PROPOSAL
TITLE X	TITLE X
SANCTIONS	SANCTIONS
<i>Article 134</i>	<i>Article 134</i>
The provisions of national law applicable to the infringement of the rules relating to public limited companies shall apply to the infringement of any of the provisions of this Regulation.	Without prejudice to the sanctions prescribed by this Regulation, the Member States shall provide for appropriate penalties in the event of failure to comply with the provision of this Regulation.
TITLE XI	TITLE XI
FINAL PROVISIONS	FINAL PROVISIONS
<i>Article 135</i>	<i>Article 135</i>
The involvement of employees in the SE shall be defined in accordance with the provisions adopted to give effect to Directive... by the Member State where the SE has its registered office.	Deleted.
<i>Article 136</i>	<i>Article 136</i>
An SE may be formed in any Member State which has implemented in national law the provisions of Directive ... (on the involvement of employees in the SE).	Deleted.
<i>Article 137</i>	<i>Article 137</i>
This Regulation shall enter into force on 1 January 1992.	This Regulation shall enter into force on 1 January 1993.
This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.

Proposal for a Council Directive amending Directive 85/350/EEC concerning the Community list of less-favoured farming areas within the meaning of Directive 75/268/EEC (Ireland)

(91/C 176/02)

COM (91) 178 final

(Submitted by the Commission on 31 May 1991)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 75/268/EEC of 28 April 1975 on mountain and hill farming and farming in certain less-favoured areas ⁽¹⁾, as last amended by Regulation (EEC) No 797/85 ⁽²⁾, and in particular Article 2 (2) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Whereas Council Directive 85/350/EEC ⁽³⁾ concerning the Community list of less-favoured farming areas within the meaning of Directive 75/268/EEC sets out the areas of Ireland which are included in the Community list of less-favoured farming areas within the meaning of Article 3 (4) of Directive 75/268/EEC;

Whereas the Irish Government has requested, pursuant to Article 2 (2) of Directive 75/268/EEC, that the Community list of farming areas listed in the Annex to Directive 85/350/EEC be amended in accordance with the Annex to this Directive;

Whereas the new areas to be included in the list are in line with the criteria and figures used in Directive 85/350/EEC

for determining the areas within the meaning of Article 3 (4) of Directive 75/268/EEC;

Whereas the existence of unfavourable natural production conditions (island position, excessive ambient salinity, violent winds, low soil potential and poor soil water movement) and the handicaps arising from constraints imposed by measures for the protection of the countryside constituted criteria for the definition of the areas affected by specific handicaps which are to be treated as less-favoured areas, as referred to in Article 3 (5) of Directive 75/268/EEC; whereas, moreover, the total extent of these areas is no more than 0,3 % of the area of the Member State concerned;

HAS ADOPTED THIS DIRECTIVE:

Article 1

The list of less-favoured areas of Ireland as set out in the Annex to Directive 85/350/EEC is hereby supplemented by the list set out in the Annex to this Directive.

Article 2

This Directive is addressed to Ireland.

⁽¹⁾ OJ No L 128, 19. 5. 1975, p. 1.

⁽²⁾ OJ No L 93, 30. 3. 1985, p. 1.

⁽³⁾ OJ No L 187, 19. 7. 1985, p. 1.

ANNEX I

LESS-FAVoured AREAS WITHIN THE MEANING OF ARTICLE 3 (4) OF DIRECTIVE
75/268/EEC

County	District electoral division	Townlands	
Carlow	Ballymurphy		Ballymurph Lacken Seskin
	Borris		Ballynagrane Ballynattin Clonygoose Kilcoltrim Owlbeg Scortreen
	Clogrenan		Fonthill Killeeshal Raheendoran
	Clonegall		Ballypierce Ballyshancarragh Crowsgrove Kildavin
	Clonmore		All townlands
	Cranemore		Craan
	Glynn		Ballyknock Turra
	Hacketstown		All townlands
	Haroldstown		Coolmanagh Lower Coolmanagh Upper Duffrey Nashe's Quarter Stralusky
	Killedmond		Ballynasilloge Lacken Moyvalley Rosdellig Spahill
	Kyle		Ballyine Cournellan Kyle Mohullen
	Marley		All townlands
	Myshall		Coolnasheegan
	Shangarry		Ballinacrea Lasmaconly Ullard More

County	District electoral division	Townlands
Carlow (cont'd)	Tiknock	Barnhill Knocklishen More Portrushen Lower Portrushen Upper Tiknock Tinnaclash
	Tinnahinch	All townlands
	Williamstown	Williamstown
Dublin	Rathmichael	Annaghaskin Ballycorus Barnaslingan Rathmichael
Kildare	Ballymoreeustace	Arinode East Ballydaliagh Ballymoreeustace East Ballymoreeustace West Bishopslane Bishopslane Briencan Broadleas Commons Brumlin Coghlanstown East Fallarees Commons Horsepasstown Kimmeens Longstone Seasons Silverhill Lower Silverhill Upper Sousheen Common Tinnycross
	Carbury	Ballyhagen Clonkeen Coonagh
	Carrick	All townlands
	Cioncurry	Blakestown Cappanargid Drumsru Feighcullen
	Downings	Curryhills Downings North Downings South Killybegs
	Feighcullen	Baronstown West
	Killinthomas	Cushaling Inchanearl Killinthomas Killyguire Kilmoney North
	Kilmeage North	Allenwood Middle Allenwood North Allenwood South Ballyteige North Drumsru

County	District electoral division	Townlands	
Kildare (cont'd)	Kilmeage South		Ballyteige South Cloncumber
	Kilpatrick		All townlands
	Kilteel		Blackdown Coolahocka Oldmilltown Oldtown Segravescastle
	Morristownbiller		Rosberry
	Newtown		Blackhall Greenhall Upper Newtown Little Nunsland Slatequarries Walshestown
	Oldconnell		Barrettstown Blacktrench Clongorey Lattensbog Tankardsgarden
	Quinsboro		Aughrim Derrylea
	Rathernan		Barnacrow Baronstown East Dunbyrne Grangehiggin Pluckerstown Russelstown
	Rathmore		Eadestown
	Robertstown		Blackwood Brockagh Coolree Gralgues Moods Mylerstown Robertstown East
	Timahoe South		Coolearagh East Coolearagh West
	Windmill Cross		Drummond Kilkeaskin Loughnacush Parsonstown
Kilkenny	Aghaviller		Barnadown Castlemorris Catstown Coalpitparks Condonstown Hugginstown Kyleva Mabbotstown Mylerstown

County	District electoral division	Townlands
Kilkenny (cont'd)	Balleen	Belville Coolcashin Greenkill Beg Greenkill More Foyle North Frankford Gorteennamuck Killoshulan Newtown Spahill
	Ballincrea	Ardbeg Ballinclare Ballincrae Ballinlammy Catsrock Knockbrack Rathaglish
	Ballybeagh	Ballybeagh Boggan Canvarstown Curraghscarteen Gortnagap Kyleballyoughter Lisnalea Newengland Rathmacan Trenchardstown
	Ballyconra	All townlands
	Ballyragget	Ballyragget Donaghmore Finnan Garranguilly Moatpark Rathduff Sraleage Tinnalintan
	Ballyvool	Ballycocksoost Bohilla Coolrainy Coolsillagh Firgrove Kilmacshane
	Boolyglass	Ballinteskin Ballygowan (Ponsonby) Boolyglass Brownstown Newchurch
	Brownsford	Brownsford Glenballyvally Newgrove
	Castlecomer	Ballycomy Castlecomer
	Castlegannon	Castlegannon Crowbally

County	District electoral division	Townlands	
Kilkenny (cont'd)	Clara		Grangehill Kilmagar Moonhall
	Clogharinka		Gaulstown
	Clomantagh		Ballef Lower Ballef Upper Barna Clomantagh Lower Kilrush Kyleballynamoe Tubrid Lower
	Coolhill		Giogaralt Coolrainy Kilconnelly Killeens
	Famma		Ballygallon Brownsbarn Cappagh Kilcullen
	Farnoge		Ballynakill Carrickinnane Deerpark Glendonnel Scart
	Glashare		Ballylehaun Ballyspellan Baungarrow Coolnacrutta Glashare Grangefertagh Rathlogan Rathoscar
	Graiguenamanagh		Ballyduff Bohermore Brandondale Coolfarnamanagh Graiguenamanagh Knockbodaly Newtown Priestvally Tinnapark
	Inistloge		Coolnamuck
	Jerpoint Church		Ballylowra Jerpoint Abbey Jerpoint Hill Knockard
	Jerpoint West		Ballymackillagill Darbystown Glenpipe Smithstown
	Johnstown		Ballycuddihy Donaghmore Upper Knockdav Seven Sisters

County	District electoral division	Townlands
Kilkenny (cont'd)	Kilbeacon	Ballintlea Ballylusky Earlsrath Smithstown
	Kilbride	Ballyfasy Lower Ballyfasy Upper Ballywalry
	Kilkeasy	All townlands
	Kilkieran	Ballyfoyle Drumerhin Kilkieran Klimademoge Klimadum Knocknew Ruthstown
	Killahy	All townlands
	Kilmacar	Coolnambrisklaun Kilmacar Maudlin Moyne Sleeven Tinalintan Tomakeany
	Kilmaganny	Ballygowan (Reade) Carrigatna Cottrellstown Glen Kilmaganny
	Kilmakevoge	Ballynaraha Haggard Parkstown Upper
	Kilmanagh	Kilbraghan Killeen Pollagh
	Kiltorcan	Ballyconway Ballydowan Derrynahinch
	Lisdowney	Ballygowney Tinnaslatty
	Listerlin	All townlands
	Muckalee	Ashtown Harristown Kilmogue
	Muckalee	Crossybrennan Dysartglebe Maudlin Muckalee Scaniansland Tomascotha Webbsboro

County	District electoral division	Townlands	
Kilkenny (cont'd)	Pilltown		Beatin Fanningstown Glenbower Kilmanahin Owning
	Pleberstown		All townlands
	Powerstown		Aughkiletaun Coolatogher Mountloftus Pollagh Tincouse Tinnakeenly Tomnahaha
	Rathcoole		Carrigeen Kilderry Sandfordscourt
	Rossinan		Baunnageloge Farnoge Rahard Rahard East Rahard West Rahillakeen Rathnasmolagh Rossinan
	Scotsborough		Ballyline Killaloe Kylenaskeagh Kylenavenagh Commons Redhouse Scotsborough Tinnakilly Whitehouse
	Shanbogh		Ballycurrin
	Templeorum		Ballypatrick Brownmountain Corbally Garryduff Jamestown Mullenbeg Oldcourt Raheen Templeorum
	The Rower		Ballinabarney Ballyfereen Lennaght Mungan Rathsnagadan Tinnascolly
	Thomastown		Jackstown
	Tubbrid		Garrygaug Listrolin

County	District electoral division	Townlands
Kilkenny (cont'd)	Tubridbrittan	Blanchfieldsbog Coldharbour Glenreagh Greenhill Hillend Killahy Monablanchameen
	Tullahought	Ballynalinagh Baunfree Birchwood Curraghmore Curraghnadimpaun Glencommaun Kilmacoliver Knockglass Pollrone
	Tullaroan	Ballaghcloneen Courtstown Foylealure
	Ullard	All townlands
	Urlingford	Borrisbeg Borrismore Islands Mountfinn Mullaunattina Tincashel
Laois	Aghmacart	Aharney Archerstown Ballykealy
	Arderin	Ballina Cappanarrow Derrycarrow Garrafin Killeen Longford
	Arless	Oldleagh Tinnasragh
	Ballickmoyler	Cloonaloo Killeshin
	Ballinakill	Ironmills
	Ballyfin	Ballycormick Ballyfin Ballyfin Demesne Ballylusk Brockra Camcloon Cappanrush Cavanasheath Clonehurk Deerpark Iry Knocknakearn Ockanroe Rossmore Springfield

County	District electoral division	Townlands	
Laois (cont'd)	Ballylethane		Ballylethane Lower
	Ballyroan		Dooary
	Blandsfort		Boleybeg Clarbarracum Clontycoe Rahanavannagh
	Brisha		Briscula Deerpark Paaddock
	Caher		All townlands
	Cappalough		All townlands
	Cardtown		Dernamanagh Knockannagad Northgrove
	Castlecuffe		Ballynahown Brogheria Big Brogheria Little Clonlyon Coolagh Klimanman Larragan Wranglestown
	Castletown		Butterisland Camphill Peafield Shangownagh
	Clonaslee		Aghamore Ballyfarrell Ballynakill Bellair Brockagh Brockagh Beg Bunastick Cappanagraigue Capparogan Cappusteen Clonaslee Cloonagh Cloonagh Beg Cloonagh More Coolaboghian Coolnabanch Corbally Curraghnadélge Cush Lower Cush Upper Derrinray Glebe Derry Derrylineen Glebe Gralgue Gralgueafulla
	Clonin		All townlands
	Coolrain		All townlands

County	District electoral division	Townlands	
Laois (cont'd)	Cullahill		Cullahill Mountain Gorteennahilla Oldtown Scrub
	Dangans		Debicot Strahard
	Donore		Badgerisland Boston Coolballyogan Camcloon Castletrench Clonard Coole Corrigeen Cuddagh Donore Forest Kilbrickan Rathphelan
	Farnans		Coonbeg Kilcruise
	Garrymore		All townlands
	Graigue		Dernacart
	Graigue Rural		Springhill
	Kilmullen		All townlands
	Kyle		Ballaghmore Lower Ballyduff Cloncourse Kyle
	Lacka		Aghamore Bughorn Drimmo Killinure Lacka Rosstown Roundwood Whitefield
	Luggacurren		Clopook Coolrusk Fallowbeg Lower Fallowbeg Middle Knocknahonagh Raheenbarnagh Raheernahown Tomoclavin
	Marymount		All townlands
	Meelick		Cappabeg Cappaneary Derry Meelick

County	District electoral division	Townlands	
Laois (cont'd)	Moneymore		Ballintaggart Castletown Kilmartin Raheen
	Mountmellick		Avoley Cloonagh Derrycloney Drinagh Garroon
	Mountrath		All townlands
	O'Moore's Forest		Ballymoyle Barkmill Clonaheen Cloncannon Lower Cloncannon Upper Clontyglass Clonygowan Esker Rossnagad
	Raheen		Cromoge Foxburrow Parkavilla
	Rearymore		All townlands
	Rosenallis		Camira Glebe Cappalane Derrylemoge Mullaghanard Nutgrove Rinn Rosenallis Shanbeg Skerry Strahleage Tinneel
	Rossmore		Ballyhide Clogrennan (part)
	Tinnahinch		Boyle Clarahill Drumnabehy
	Trumra		Cappagh South Cloncullen Clonenagh Derragh
	Turra		Aghaterry Aghcross Ballickmoyler Upper Woodland
Louth	Ardee Rural		Analog Smarmore

County	District electoral division	Townlands	
Louth (cont'd)	Ballymascanlon		Aghaskeagh Annies Broughattin Drumnasillagh Drumnacarra Faghart Upper Monascreebe Plaster Proleek Proleek Acres
	Barronstown		Ballinurd Balrobin Barronstown Brownstown Carracloghan Carrickrobin Carrigalust Carrigastuck Cunnicar Deerpark Derryfalone Glebe Glebe Bog Killaconnor Maghareagh Milltown Bog Philipstown Plaster Rathmore Tattynaskeagh Toprass
	Carlingford		Mullatee
	Castlering		Annagh (McCann) Cortial
	Castletown		Balregan Stranacarry
	Clogher		Almondstown Brittas Callystown Clogher Galistown Garrolagh Glasspistol Swinestown
	Collon		Belpatrick Collon Corlisbane
	Creggan Upper		All townlands
	Dundalk Rural		Ballynahattin Balriggeran Carnbeg Carnmore Lisdoo Moortown Redcow Sportsmanshall
	Faghart		All townlands

County	District electoral division	Townlands	
Louth (cont'd)	Monasterboice		Barnabona Bawntaaffe Coolfore Cordoogan Monasterboice Newtownmonasterboice Paddock Silloge Timullen
	Killanny		Annaghanmoney Annaghminnan Ballyregan Ballytrasna Carrickavallan Corcreegagh Corradoran Drumard Drumgur Edenaquin Essexford Killanny Lannat Loughtate Newtown Oaktate Redbog Rootate Rosslough Sandfield Stonetown Lower Stonetown Upper Tullydrum Tullyraine
	Mullary		Bankerstown Brownstown Cartanstown Carricknashannagh Fieldstwon Kircock Rathdaniel Roxborough
	Termonfeckin		Curstown Kiltallaght
Meath	Ballinlough		Ballinlough Big Ballinlough Little Ballyhist Kingsmountain
	Carrickleck		Aghafarnan Ballynaclose Keenaghan Lisnabo Lisnagrow Mullaghboy Newcastle
	Castlekeeran		Balgree Clonasillagh Lisnagon Pottlebane Pottlereagh

County	District electoral division	Townlands
Meath (cont'd)	Castletown	Knock
	Cloghbrack	Coolronan
	Crosskeys	Ballinlough Ballintogher Galmoystown Gortloney Herbertstown Keenaghan Lurganboy Rathbrack
	Cruicetown	Altmush (Cruicetown) Altmush (Nobber)
	Drumcondra	Aclare Cottage Demesne Aclare House Demesne Balrath Balsitric Birdhill Breslanstown Caddelstown Clonbarton Corstown Drumbride Drumcondra Greenane Kearnstown Loughbracken Macken Hill Mullyandrew Newstone Piercetown Rathtrasna
	Grangegeeth	Ballymacan Balrenny Broomfield Cardrath Creewood Grangegeeth Mountfortescue Mullagahroy Starinagh
	Killaconnigan	Carranstown Great Carranstown Little Clonycavan Killaconnigan Robinstown
	Killary	All townlands
	Killallon	Cloneveran Clongowny Galboystown Geehanstown Glebe Killacroy Kings Mountain Loughanbrean Monennican Rathbrack Shranboile

County	District electoral division	Townlands
Meath (cont'd)	Killeagh	All townlands
	Kilmainham	Aghnaneane Ballintillan Boynagh Coole Eden Kilmainhamwood Moat Mullaghreagh Rathe
	Knocklough	Balrath Ballinamona Belleek Galleastown Knocklough Patrickstown Williamstown
	Loughan	Cabragh Cloonagrouna Derver Feegat Rahendrick
	Moylagh	All townlands
	Moynaity	All townlands
	Newcastle	Carrickspringan Feagh Glebe Rathstephen Screeboge
	Newtown	Carlanstown Deerpark Newtown
	Nobber	Arrigal Garmanagh Hennigan Kilbride Nobber Raherd Rathgillen Seller Spiddal Whitewood
	Oldcastle	All townlands
	Posseckstown	Julianstown
	Rathkenny	Ladyrath
	Stonefield	All townlands
Offaly	Aghnacon	Aghancon Aghody Ballybritt Ballycurragh

County	District electoral division	Townlands
Offaly (cont'd)	Aghnacon (cont'd)	Ballyrickard Beg Ballyrickard More Bredagh Brownhills Cooldorragh Danganreagh Fancroft Glascoon Glebe Keraun Knockarley Lissanlerin
	Balaghassaan	All townlands
	Ballincor	Ballinamoe Gortavally MoneysHINGAUN Snugborough
	Ballyburly	All townlands
	Ballycommon	Ballyteige Little Derrygrogan Big Derrygrogan Little Fairfield Klimurry Wood of O
	Ballycumber	All townlands
	Ballymacwilliam	All townlands
	Ballyshear	All townlands
	Banagher	Balleighter Boheradurrow Claremount Clontotan Coolderry Coolfin Cuba Cummeen Curraghlahan Dernafanny Feaghroe Feeghs Garrycastle Lecarrow Glebe Mullaghakaraun Bog Streamstown Timolin
	Bawn	All townlands
	Birr Rural	Woodfield
	Bracknagh	Aghameelick Chevy Chaase Clonmore Clonsast Lower Cushina Pollaghnagraigue

County	District electoral division	Townlands
Offaly (cont'd)	Broughal	All townlands
	Cangort	Ballaghboy Clucka South
	Clara	Ballyboughlin Clara Curraghboy Erry (Armstrong) Erry (Maryborough) Kilmucklin Klinabinnia Raheen
	Cloghan	Ballingowan Glebe Ballyloughan Ballyshane Cloghan Cloghanhill Coraknock Glebe Creggan and Glosterboy Galross Grove Killeenboy Killowney Beg Killowney More Magherabane Stonestown Strawberryhill Tonlemone
	Clonbulloge	Ballydermot Clonad Clonavoe Clonbulloge Cloncant Cloncreen Clongarret Clonkeen Clonmel Colcagh Derrymore
	Clonmore	All townlands
	Clonygowan	All townlands
	Croghan	All townlands
	Cullenwaine	Armyhill Barnagrotty Brownstown Glendine Knockaspor Lisdavuck Loyer Moneygall Rath
	Daingean	Ballyowen Castlebarnagh Big Castlebarnagh Little Clonearl

County	District electoral division	Townlands
Offaly (cont'd)	Daingean (cont'd)	Fortyacres Island Killaderry Oldtown
	Derrinboy	Ballindrinnan Ballynacarrig
	Derryad	Carrigeen Clooneen Derrinlogh Derryad Derrymullen & Loughderry Drinagh Whigsborough
	Derrycooly	Derryooly Derrycooly Killaranny
	Doon	All townlands
	Drumcullen	Annaghbeg & Annaghmore Laughil
	Dunkerrin	All townlands
	Edenderry Rural	All townlands
	Edenderry Urban	All townlands
	Eglish	Boolinarig Big Boolinarig Little Boolinarig School Land Clondallow Cush Dovegrove Gairos East Gairos West Glenns Ross
	Esker	All townlands
	Ettagh	Aghadouglas Ballinlough Ballybeg Ballyknockan Conicker Coolroe Drumakeenan Fortwilliam Goldengrove
	Ferbane	All townlands
	Gallen	All townlands
	Geashill	Ballyduff South
	Gorteen	All townlands

County	District electoral division	Townlands
Offaly (cont'd)	Gorteen	Ballyphilip Coolanure Cooleeshill Dungar Gorraun Keeloge Klicreman Killavilla Rodaun
	Hammeriane	All townlands
	Huntston	Annaghmore Ash Island Camus Cloghal Beg Cloghal More Deerpark Farranmacshane Fearaghalee Gallagher's Island Huntston Kilcummin Lisdaly Lisduff Lissaniska Moneenagunnell
	Kilclonfert	All townlands
	Kilcormac	Ballincloghan Ballincloghan Little Ballybrackan Ballybrackan Little Ballyoran Ballywilliam Davistown Kiliadrown Kilnagall Scarry Temora
	Kilcumreagh	Ballykilleen Ballynahinch Brackagh Burrow Cartron Glebe Cloncraft Curraghanana Dunard Eariscatron Faheeran Fearboy Feargarrow Glennanummer Kilmalady Big Kilmurragh Newtown Parkwood Russagh Tully
	Killeigh	Clonad
	Killooly	Derries

County	District electoral division	Townlands
Offaly (cont'd)	Killoughy	Ballyfarrell Brackagh Coolanarney Cully Derrymore Foxglen Greatwood Kilmore Lowertown More Lugglass Pallas
	Kinnitty	Ballincur Ballyshane The Walk
	Knockbarron	Aghraboy Curragh Droughtville Drummin Klimacuddy Knockbarron Lackaroe Lettybrook Moneyguyneen
	Knockdrin	All townlands
	Lea	All townlands
	Letter	Cadamstown Castlefield Coolacrease
	Lumcloon	Cloonboniff Fadden Beg Fadden More Lisderg
	Lusmagh	Ashgrove Ballyller Caplevane Cloghan Beg Corgarve North Gortanisky Gortarevan Gortnacranagh Lavagh Beg Shelbourne
	Monasteroris	All townlands
	Mountbriscoe	All townlands
	Mounterin	Ballaghanoher Ballyboy Ballyneenan Ballyslavin Beggartwon Blackbull Boggaunreagh Boolakeel Bunrevan

County	District electoral division	Townlands	
Offaly (cont'd)	Mounterin (cont'd)		Clonagowny Beg Clonagowny More Clonrah and Glaster Cloonacullina Cowspark Garbally Knocknahorna Meenwaun Milltown Pollaghoole
	Mountheaton		Ballybrack Ballyclery Ballywilliam Boultry Clonbrennan Clonlisk Clyduff Glas cloon Glasshouse Lisnageeragh Mountheaton Newtown Rutland
	Moyclare		All townlands
	Portarlington North		All townlands
	Rahan		Aghadonagh Ballincur Cornalaur Derryesker Mountarmstrong Tullymorerahan or Derrynanagh
	Raheenakeeran		All townlands
	Rathfeston		Ballintemple Ballynakill Garrymona Gorteenkeel Kilbeg Rathfeston Tooreen
	Roscomroe		Roscomroe
	Screggan		Agail Bunaterin Bunaterin Claragh Cloghabrack Cloghanbane Clonagh West Fertaun Glaskill Heath Mucklagh Ross Screggan Shanvally

County	District electoral division	Townlands	
Offaly (cont'd)	Shannonbridge		Banragh Island Charlestown Clondelara Clonever Cottinagh Island Curraghmore Lecarrow Shannonbridge Island Turret Island
	Shannonharbour		Attinkee Balliver Carrick Clonony More Cornamona Crancreagh Guernal Klicamin Lockhouse Island New Island
	Shinrone		Glasderry Beg Glasderry More
	Silverbrook		Ashfield Doory
	Srah		All townlands
	Templeharry		Brickanagh Cloonalisk Emmel Emmel East Emmel West Gurraun Graffan Knockbrack Knockearl
	Tinamuck		All townlands
Westmeath	Ardnagragh		All townlands
	Athione		Aghacocara Ardnaglug Athlone Bunnavally Cannonsfield Cartontroy Cloghanboy (Cooke) Cloghanboy (Homan) Cloghanboy (Strain) Cloghanboy West Clonbrusk Collegeland Curragh Curragh (Mechum) Garrankesh Garrycastle Kilmacuagh (Castlemaine) Kilmacuagh (Cooke) Kilmacuagh (Mechum) Kilnafaddoge Lissymollen

County	District electoral division	Townlands	
Westmeath (cont'd)	Athione (cont'd)		Loughanaskin Magheraneria Retreat Warrensfields Wren's Island
	Auburn		All townlands
	Ballinalack		Ballinalack Ballyvade Carrick Cullenhugh Farrow Fulmort Glebe Grange Heathland Knockmorris Leny Rathaniska Rathbennett
	Ballinlough		Ballinlig Ballinlough Crowinstown Little Loughanstown Newtown
	Ballybroder		All townlands
	Ballyhealy		All townlands
	Ballykilmore		Ballykilmore Rahincuill Rathgarrett
	Ballymore		All townlands
	Ballymorin		All townlands
	Ballynagore		Clonyhague Knockycosker
	Bellanalack		All townlands
	Bracklin		All townlands
	Carn		All townlands
	Carrick		Friarstown
	Castledaly		Agharanny Aghavoneen Ballinlassy Ballycahillroe Boggagh (Conran) Boggagh (Eighter) Boggagh (Fury) Boggagh (Malone) Boynagh (Malone) Boynagh (Earl) Clonaltra (King) Clonaltra West Clonmore

County	District electoral division	Townlands
Westmeath (cont'd)	Castledaly (cont'd)	Clonydonnin Glebe East Glebe West Hall Kilcleagh Lowerwood Newcastle Seeoge Torrydonnellan
	Castlelost	Derry Farthingstown Kiltotan & Collinstown Rahanine
	Castletown	Adamstown Ballyhast Castletown Dooraheen Killeen Kippinduff Rathdrishoge Rathnugent Sraneege
	Churchtown	All townlands
	Clonarney	Archerstown Ballinvally Ballynaskeagh Brownstown Kilgar Mabestown Mulliganstown Scurlockstown Sheepstown Stonestown
	Clonfad	Clonfad Dalystown Rathnure
	Collinstown	Ballybeg Barbavilla Demesne Collinstown Ranaghan
	Coole	All townlands
	Coolure	Carn Clonteens Coolure Demesne Derryla Kiltoom Knockroe Lispopple Loughanstown Newtown Portjack Tromra Williamstown

County	District electoral division	Townlands
Westmeath (cont'd)	Copperalley	Clonmorrill Cockstown Lisclogher Great Lisclogher Little Stonestown
	Delvin	All townlands
	Doonis	All townlands
	Drumraney	All townlands
	Dysart	Ballyhand Barrettstown Rathnamuddagh
	Emper	All townlands
	Enniscoffey	Claremount Enniscoffey Pass of Kilbride
	Faughalstown	All townlands
	Finnea	All townlands
	Fore East	All townlands
	Fore West	All townlands
	Gaybrook	Gallstown Gortumly
	Glassan	All townlands
	Glore	All townlands
	Greenpark	Bryanstown Coolnahay Yorkfield
	Hilltown	All townlands
	Jamestown	All townlands
	Kilbixy	All townlands
	Kilcumny	All townlands
	Kilcumreragh	All townlands
	Killare	All townlands
	Killinure	All townlands
	Killua	All townlands
	Killulagh	Glackstown Johnstown Rickardstown

County	District electoral division	Townlands
Westmeath (cont'd)	Kilpatrick	All townlands
	Kinturk	Ballanny Curraghboy Drumman Kinturk Demesne Loughpark Mullanskill Sileveboy Teevravagh Townparks
	Knockarrow	All townlands
	Knockdrin	Clonkill Toberaquill
	Lackan	All townlands
	Middleton	Ballybrennan Clonsingle Cloonagh Keelbeg Kilhugh Lissakilly Monaghanstown Nure
	Milltown	All townlands
	Moate	All townlands
	Mounttemple	All townlands
	Moydrum	All townlands
	Muckanagh	Ballyboy Coolaleena Inchbofin Inchmore Inchmore (Tiernan) Inchturk Nun's Island
	Multyfarnham	Abbeyland Ballinphort Ballinriddera Ballynakill Donore Fearbranagh Froghanstown Lismalady Multyfarnham Tober
	Newtown	Ardmorney Cloncrow Cloncullen Cornaher Garryduff Higginstown Kilcloghan Kiliavally

County	District electoral division	Townlands	
Westmeath (cont'd)	Newtown (cont'd)		Newtownlow Rahinashane & Spittaltown Rahinashurock Torque
	Noughaval		All townlands
	Piercetown		All townlands
	Portloman		Piercefield
	Rahugh		Cappanrush Montrath Pallasboy Rossbeg Sonnagh
	Rathconrath		All townlands
	Rosmead		Carneybrogan Clonarney Ellenstown Mitchelstown Robinstown Great Robinstown Little South Hill
	Skeagh		All townlands
	Sonna		All townlands
	Stonehall		All townlands
	Streamstown		All townlands
	Taghmon		All townlands
	Templepatrick		All townlands
	Tubbrit		Agharevagh West Aghnasullivan Ballydonagh Blackories Cartrons Cloondalin Creggan Lower Creggan Upper Curraghbeg Fardrum Farranmanny North Farranmanny South Glen Kilgarvan Killogeenaghan Killomenaghan Knockanea Orles Scroghil Sheean Tubbrit

County	District electoral division	Townlands
Westmeath (cont'd)	Umma	Ballinlig Lower Ballinlig Upper Ballycloghduff (Grogan) Ballycloghduff (Molston) Ballynafearagh Lissanode Moyvoughly Raheen Toorbeg Umma More
	Winetown	All townlands
Wexford	Ardamine	Aragurteen Askingarran Lower Askingarran Upper Ballinacur Ballinagrann Lower Ballinagrann Upper Ballinahorna Ballybracken Ballyduff Lower Ballyduff Upper Ballylusk Ballyminaun Ballyminaunhill Ballywalterbeg Balliwaltermore Garrynew Glen (Doynes) Glen (Richards) Killegran Knockroe Middletown Moor Parknacross Raheen Raheenmoor
	Ardcavan	Ballina Ballyhow Lower Ballyhow Middle Ballymartin Ballywish Castlebridge Galbally Galballybeg Glasganny Kilcorral Monroe Mullanagower Oldtown Pollregan Sinnottsmill
	Ardcolm	Ballaghabiake Ballina Ballinacoola Beg Ballinacoola More Ballinamoragh Ballinesker Ballinroaun Ballyhelge Ballyhowbeg Ballylemin

County	District electoral division	Townlands
Wexford (cont'd)	Ardcolm (cont'd)	Ballymore Barnahask Coolrainey Curracloe Garrygibbon Glebe Glenbough Klimacoe
	Artramon	Ballyboggan Lower Ballyboggan Upper Toberfinnick
	Aughwilliam	Ballyhust Ballynaglogh Ballyshelin Blackmoor Cleristown North Cleristown South Durra Big Durra Little Harveystown Shelmaliere Commons St. Tenants Tincurra Tullispark Youngstown
	Ballindaggan	Ballindaggan
	Ballycanew	Ballinamona Ballycanew Brackernagh
	Ballyellis	Ballyellis Knocknashaunfin Park
	Ballygarrett	Annagh Ballinacrane Ballinagam Lower Ballinagam Upper Ballinastudd Ballyart Ballygarrett Ballygarrett Little Ballyoghna Bruce Cookstown Cooperstown Donaghmore Gerry Glasscarrig North Glasscarrig South Mangan Lower Mangan Upper Parkannesley Lower Parkannesley Upper Parknashoge Tingar Tomnamuck Torduff
	Ballylarkin	Ashwood Lower Ashwood Upper Ballyellin

County	District electoral division	Townlands
Wexford (cont'd)	Ballylarkin (cont'd)	Ballyellin Lower Ballyellin Upper Ballylarkin Boolabradda Clonough Coolroe Great Coolroe Little Hollyfort Killybegs Monalug Scarnagh Lower Scarnagh Upper Shirsheen Whitepark
	Ballymitty	Ballyknock Hilltown Mongaun
	Ballynestragh	Aske Ballylacy Ballynestragh Ballynestragh Demesne Ballywilliam Barnland Cullenoge Knockavota Toberduff
	Bannow	Bannow Bannow Island Bannow Moor Blackhall Brandane Haggard Loftus Acre Newtown Vernegly
	Bolaboy	Ballyknockan Ballymacoonoge Ballynamona Ballynamona Beg Ballyroebeeg Knockanavey Tinraheen
	Bridgetown	Arpinstown Brownstown Coolsallagh Glebe Glenbullock Glendrislagh Gortins Great Gortins Little Grascur Little Harpoonstown Heavenstown Kilmannan Kilmannan Little Knockbrack Norristown Plot Pollmanagh Great Pollmanagh Little Regan Wetmeadows Woodtown

County	District electoral division	Townlands	
Wexford (cont'd)	Cahore		Clonganny Shrute
	Carrick		Ballindinas Ballygorman Ballymorris Barntown Coletown College Coolrea Cullentra Forth Commons Hayestown Great Knockahone Larkinstown Newbay Newton Shelmaliere Commons
	Castle Ellis		All townlands
	Castle Talbot		Ballyhubbock Garrybran Lowlough
	Coolgreany		Askinch Lower Askinch Upper Ballyfad Coolgreany Coolgreany Demesne Gurteen Lower Knockbawn Monature Mullaun Newtown Lower Newtown Upper Oulart Rathpierce Lower Rathpierce Upper
	Courtown		Cronellard Tarahill
	Duncormick		Ambrosetown Bellgrove Bellgrove Cross Duncormick Gortins Gralguesallagh Gurlins Holmanhill Rochestown Scurloge bush Woodgraique
	Edermine		Ballynasianey Ballyrooaun Ballysillagh Bleachlands Coolakip Coolaknick Coolaknickbeg Coolamain Coolnaboy Jamestown Martingale

County	District electoral division	Townlands
Wexford (cont'd)	Edermine (cont'd)	Mill Lands Oilgate Polidarrig Rahale Redmondstown Ryane The Oil Tincoon Tinnahask Whitefort Woodlands
	Fethard	Connagh Fethard Gorteens Grange Ralph Ramstown Stonehouse
	Ford	Ballynure Ballyrahin Barnaree Boira North Boira South Coolatrindle Coolroe Corbally Cosher Crandaniel Crandaniel Great Crandaniel Little Glebe Knockadawk Mangan Tinteskin Upton
	Forth	Cools Holmestown Great Knockeen Mullinree Rowestown Shelmaliere Commons
	Glynn	Bolgerstown Carrigmannon Davidstown Healthfield
	Harperstown	Hightown Moortown Great Tulycanna Waddington Walshgraique
	Harristown	Kilderry Rock of Ballingly
	Kilbride	Ballyhennigan Ballywether Bregorteen Coolteen Crandonnell Harristown Big Harristown Little

County	District electoral division	Townlands	
Wexford (cont'd)	Kilbride (cont'd)		Murrtown Oldboley Rahard Tomcool Tomcool Big Tomcool Little
	Kilcowan		Croase Hooks Kilcowan Lower Knocktown Muchtown Rathangan Robinstown Scar
	Kilgorman		All townlands
	Killag		All townlands
	Killann		Grange Demesne Grange Lower Grange Upper
	Killenagh		Borehoval Coolook Beg Coolook More Cullentra
	Killincooly		Ballinlow Ballygarron Ballyscough Creemore Litterbeg Littermore
	Killurin		Killurin
	Kilimallock		Ballina Lower Ballina Upper Ballylucas Ballymurn Lower Ballymurn Upper Ballysilla Bishopsland Clonnasheeoge Coole Garryhubbock Garrylough Lower Garrylough Upper Garryntinodagh Garryvarren Glebe Killelan Killisk Kilmallock Lacken Mullaghdarrig Turkyle
	Kilmore		Ballask Ballybought Ballycleary Ballycross Ballygrangans

County	District electoral division	Townlands
Wexford (cont'd)	Kilmore (cont'd)	Ballyharty Ballyhely Castle Ballyhely North Ballyhely South Ballyseskin Ballyteige Ballyteige Burrow Bastardstown Beak Bridgetown South Castletown Chapel Clongaddy Crossfarnoge Gallagher Glebe Grange Hill Knocknoran Lannagh Libgate Nemestown Newtown Polirane Pullingtown Rickardstown Rignbaun Ringbaun Burrow Sarshill Soughane
	Kilnahue	Craanhill
	Kilpatrick	Ballydicken Lower Ballydicken Upper Ballyharran Lower Ballyharran Upper Ballymacshoneen Ballywalter Deeps Ferrycarrig Galbally North Galbally West Kavanaghspark Kereigh Kilieen Killowen Kitestown Kyle Lower Kyle Middle Mountanna Newcastle Newcastle Lower Newcastle Upper Newtown Lower Newtown Upper Tikillin
	Kilscoran	Ballycowan Ballydrane Ballysampsion Brittas Churchtown Fiveacre Grahormack Hillcastle

County	District electoral division	Townlands	
Wexford (cont'd)	Kilscoran (cont'd)		Hill of Sea Maytown Milltown Shilmaine Sixacre Streamstown Twelveacre
	Kiltealy		Mocurry East
	Limerick		Ballyconlore Barracurragh Borleagh Borleagh Demesne Castleland Coolintaggart Coolintaggart-hill Coolnagloose Custodium Glebe Grovemill Killinierin Knocklahaun Laraheen Laraheen Hill Limerick Linnanagh Pallis Lower Pallis Upper Tomathone Lower Tomcoyle
	Mayglass		Cubslough Gardamus Great Gardamus Little Lambertstown Loughgunnen Great Loughgunnen Little Sherwood
	Monaseed		Aughnamaulmeen Ballyloughlin Ballylusk Baltyfarrell Buckstown Clonamona Lower Coolthawn Deerpark Foxcover Knockbrandon Upper Millquarter Monaseed Monaseed Demesne Motabower Tombay
	Newcastle		All townlands
	Newtownbarry		Ballyprecas
	Rathaspic		Ablintown Corramacorra Fardystown Forth Commons Gorteenminoge Upper

County	District electoral division	Townlands
Wexford (cont'd)	Rathaspic (cont'd)	Hayestown Little Kildavin Lower Kildavin Upper Mullanour Murntown Upper Roseland Scaughmolin Staplestown (Greeves) Staplestown (Morgan) Staplestown (Ram) Tenchspit
	Rosminoge	Monbay Upper
	Rossard	Ballinacoola Ballylusk Boolamore Wheelagower
	Rosslare	All townlands
	St Helen's	All townlands
	St Mary's	Cloneybyrne
	Tacumshin	Ballycorboys Big Crylough Muchrath
	Templetown	Aldridge Ballinphile Ballinruane Booley Broomhill Churchtown Galgystown Graigue Great Graigue Little Haggard Haytown Houseland Kilcloggan Knockanduff Lamstown Lewistown Loftushall Portersgate Slade Templetown
	Templeudigan	Ballybawn Ballygibbon
	Wells	Ballygortin Ballyhubbock Ballyvadden Craan Dughlone Greenhall Island Newtown Ruaunmore

County	District electoral division	Townlands
Wexford (cont'd)	Wingfield	Annagh Central Annagh Lower Annagh Middle Annagh More Annagh Upper Ballyday Ballyrory Barnadown Bolaney Hollyfort Loggan Lower Mangan Wingfield
	Arklow	Askintinny Ballinabanoge Ballintemple Ballyduff Clogga Coolastangan Cronelusk Johnstown Hill Johnstown Lower Kilmurry Lower Kilmurry Middle Kilmurry Upper Park Rock Big Rock Little Rockbog Springfield
Wicklow	Ballingate	Balisland Ballingate Lower Ballingate Upper Ballyknocker East Drummin Glenashouk
	Ballinglen	Drummin
	Baltinglass	Baltinglass East Baltinglass West Bawnoge Clogh Lower Clogh Upper Cloghcastle Holdenstown Lower Holdenstown Upper Irongrange Lower Irongrange Upper Lathaleere Newtownsaunders Raheen Rampere Rathmoon
	Blessington	Blessington Blessington Demesne Crosscoolharbour Haylands Holyvalley
	Burgage	Blakestown Lower Burgage More Burgage Moyle

County	District electoral division	Townlands	
Wicklow (cont'd)	Burgage (cont'd)		Glashina Rathballylong Russborough Russelstown Tulfarris
	Calary		All townlands
	Carnew		Carnew Kilcavan Lower Kilcavan Upper Umrygar
	Coolattin		Ballykelly Coolattin Park Deerpark Parkmore Page Paulbeg Stoops Tomnaffinoge
	Coolboy		Coolafancy Coolboy Mill Land Raheenglass
	Cronebane		Cherrymount
	Delgany		Ballydonagh Bellevue Demesne Belmont Demesne Templecarrig Lower Windgate
	Donoughmore		Ballintruer More Castleruddery Lower Castleruddery Upper Raheen Randlestown Whitestown Lower Whitestown Upper
	Dunganstown (East, South & West)		Ardanairy Ballard Lower Ballinacor East Ballinacor West Ballycapple Hill Ballyclogh North Ballyclogh South Ballydowling Ballykeppoge Bonagrew Brittas Carrigmore Gormanstown Kilboy Kilbride Templelyon Lower
	Ennereilly		Ballyrogan Lower Ballyrogan Upper Ballytunny Clonpadden Coolmore

County	District electoral division	Townlands	
Wicklow (cont'd)	Ennereilly (cont'd)		Ennereilly Raherd Sallymount Scratenagh
	Enniskerry		Cookstown Enniskerry Kilgarron Knocksink Monastery Parknasilloge Powerscourt Demesne
	Glenealy		Ballyknockan Beg Ballymoat Coolnakilly
	Hartstown		All townlands
	Hollywood		Athgarvan Bannagroe Kilierk Knocknastrelle Newtown Rathattin
	Humewood		Barraderry East Humewood Kiltegan Knockavurrig
	Kilballyowen		Tomcoyle
	Killinure		Ballyconnell Killinure Lumcloon Tullowclay
	Kilmacanoge		Fassaroe
	Kilpipe		Coolalug Mucklagh Tomnaskela
	Money		Ballynavortha Money Lower Money Upper
	Newcastle		Merepark Mount Kennedy Demesne Mountjohn
	Rath		All townlands
	Rathdangan		Ballykilmurry Upper Borkillbeg Deerpark Highpark Lower Highpark Upper
	Shillelagh		Bailard Ballyknocker Ballyknocker West Minmore

County	District electoral division	Townlands
Wicklow (cont'd)	Talbotstown	Barraderry North Barraderry West Englishtown Fortgranite Killalish Lower Killalish Upper Kilmurry Kilmurry Lower Kilmurry Upper Sianey Park Woodfield Woodfield Glen
	The Grange	Knockarigg Knockarigg Hill Lowtown
	Tinahely	Boleybawn Churchland Coolross Gorteen Greenhall Lugduff Mountpleasant Whitefield
	Tuck Mill	Ballynacrow Lower Mattymount Saundersgrove Saundersgrove Hill Tuckmill Lower
Cork	Aghinagh	Cappanagraun Carrigadrohid Caum Coolaita Coolkisha Coolnagearagh Curraghanearia Inchaleagh Knockeenacuttin Shanakill
	Allow	Ballinia Coolbane Curraleagh Glanycummane Lower Glanycummane Upper Gortnascregga Knockeen Muckenagh Raheen
	Ardagh	Ballinteosig Ballycolman Ballydaniel Ballynahella Ballyneague Barnaviddane Carriganass Knocknagappagh Meenoughter Monavarnoge

County	District electoral division	Townlands
Cork (cont'd)	Ardfeld	Ballyluck
		Ballyva
		Balteenbrack
		Brittas
		Brownstown
		Caherlarig
		Camus
		Carhoo
		Clooncunnig
		Creboy
		Dairles
		Drombeg
		Duneen
		Dunmore
		Dunnycove
		Dunowen
		Farran
		Garrymore
		Goat Island
		Greenanes
		Greenfield
		Little Island
		Lonagh
		Moneennamucky
	Mountain Common	
	Muckruss	
	Pallas	
	Rineen	
	Ardskeagh	Ballylophen
		Ballynaboola
		Ballynaboola West
		Garrane
Newtown		
Sorrel		
Argideen	Knocks	
Ballingurteen	Cloonkirgeen	
	Derreen	
	Kildee	
	Lisnabrinny	
Maulcorragh		
Ballyarthur	Gortnaminna	
Ballynamona	Burnfoot	
	Carrigduff	
	Greenhill	
	Tooreen North	
	Tooreen South	
Ballynoe	Ballyknock South	
	Shanaboola	
Banteer	Derry	
	Fermoyle	
	Kilmacurrane	
	Knockeenatuder	
	Muingyroogeen	
	Shronebeha	
Tooreen		
Barleyhill	Carrigcastle	
	Lismire	
	Toorard	

County	District electoral division	Townlands	
Cork (cont'd)	Bawn Cross		Knockfadda Knockilly
	Bengour		Rushfield
	Cahermore		Cahermore Freahanes Glanbrack Maullyregan Reanascreena North Reanascreena South Tinneel
	Carrig		Carrig Commons Knoppoge
	Castlecor		Ballygrady North Ballygrady South Kilbarry Lackeel
	Castlehyde		Coolroe Knockananig
	Castletown		Ballaghanure Lackanashinnagh Moneygaff East Moneygaff West Moneynacroha Sleenoge
	Castleventry		Castleventry Coolnagay Inchinattin Killeigh Knockfeen
	Clonakilty		Cloheen Desert Inchidoney Island Island Strand intake Kilbree Lackenagobidane Maulnaskehy Tawnies Lower Youghals
	Clonmeen		Clonmeen North Clonmeen South Coolroe Beg Curraghrour East Curraghrour West Duinch Gougane
	Clonmult		Aughnalyra Knockavuddig
	Coolclogh		Coolclogh Lisnacon

County	District electoral division	Townlands
Cork (cont'd)	Coolcraheen	Ballyhoulahan Ballyvackey Bohonagh Caherbeg Coolcraheen Derryduff Farranacounter Garralacka Garrane Garranecore Kilruane Lissard Tulligee Tullyneasky East
	Crinnaloo	Crinnaloo North
	Cullen	Ahane Lower Gortnacreha Knockduff Upper Mullaghroe North Mullaghroe South Two Gneevs
	Dangan	Ballyre Barradaw Kilcounty
	Derragh	Ardnageeha Church Hill Coalpits Duarrigle Knockagarrane East Knockagarrane West Knockane Knocknageeha East Knocknageeha South Lislehane Lissaniska Milleenylegane
	Derry	Ballyvireen Froe Tralong
	Drinagh	Drinagh East
	Dromina	Ardagh Curryglass Dromina Farthingville East Farthingville West Teeveeney
	Dromore	Ballysimon Carrigcleena Beg Carrigcleena More Drommahane Dromore North Dromore South Glashaboy West Kilcolman Kilpadder North Kilpadder South Knocknamona Nursetown Beg Nursetown More

County	District electoral division	Townlands
Cork (cont'd)	Dunmanway South	Ballyhalwick Brookpark Dunmanway South Kilbarry Kilronane East Maulashangarry Milleenanannig Tonafora Underhill
	Farahy	Ballyguyroe North
	Glanworth East	Curraghagalia North Curraghagalia South Lisleagh
	Glenville	Coom (Hudson)
	Greenville	Clearagh Dunmarklun Greenville Knockboy Lackareagh
	Keale	Cleanrath Gortheenafinnoge Keale North Keale South Kealmanagh Lisnashearshane Lyravuckane Moher
	Kilbrin	Ballybane Curraghs Knockagolig Knockalohert Mahanagh Rathnagard
	Kilcorney	Donoure East Donoure Middle Donoure West
	Kilcronat	Ballyanthony Caher Kilcronat Mountain Kilnafurrery Knochacool Knockanarrig Lyre Mountain Monaloo Rearour North Rearour South Sandyhill
	Kilcullen	Barrahaaurin Kilcullen North
	Kilcummer	Ballydague Glandonohoe Grange Kylenafoory Renny Lower

County	District electoral division	Townlands
Cork (cont'd)	Kildinan	Aunamihoonagh Behernagh Lower Berhernagh Upper Glanakip Glanreagh Glenagoul Kildinan Knockaunacorrin Lackendarragh North Moanlahan Mullenataura Portduff Prap Raheen
	Kildorrery	Boleynanoultagh Gortacurrig Quitrentmountain
	Kilkerranmore	Aghamilla Ballyduvane Brittas Brittas North Brittas South Carhoo Clasharaggy Cloheen Strand intake Creagh More Curragh Garranagoleen Gortnagearagh Maulycorcoran Pallas
	Killeagh	Coom (Middleton)
	Kilphelan	Ballyadack North Ballyadack South Ballybeg Ballynacaheragh Bawnanearia Caherdrinny Gortnahown Killeenemer Kiltrislane
	Kilshannig	Aldworth Esk North Garrane Glanminnane Glantane Laharan Monanveel Mounthillary Skarragh
	Kinneigh	Anaharlick Ballyvelone West Buckree Caher Cappeen West Clash Connagh Dromfeagh Gortaleen Kinneigh

County	District electoral division	Townlands
Cork (cont'd)	Kinneigh (cont'd)	Lissacroneen Lissicorrane Mallow Teenah
	Knocktemple	Ballybahallagh Commons Freemount Kilberrihert Knockaneda Knocknamuck Sunfort Tulladuff
	Liscaroll	Coolbane Coolbane Garrangort Knockbarry Lackaroe Liscarroll Moyge Rockspring Rossnanarney Sallypark
	Macloneigh	Annahalabog Annahala East Annahala West Ballyveerane (part) Bealick (part) Carriganine Codrum (part) Dromcilffe Gearagh East Gearagh West Gortyleahy Inchisine Kill Rockborough Teerbeg Toomsbog Tooms West Tullatreada Ummera
	Macroom	Ballyveerane (part) Bealick (part) Codrum (part) Coolyhane Gurteenroe Kilnagurteen Lackaduff Maghereen Sleaveen East
	Mallow Rural	Knockaroura Knoppoge
	Manch	Cooleenagow Manch West Nedinagh East Nedinagh West Toom
	Mashanaglass	Coolacarreen Coolacoosane Lackavunaknick

County	District electoral division	Townlands
Cork (cont'd)	Milford	Ballyhane Upper Coolnagour Gortaheeda Kilbolane Kilmore Kinteera Moanavraca Scart
	Mitchelstown	Ballynamona Brigown Carrigane Curraghavoe Furrow Glenatlucky Glenduff Killakane Skeheen Skeheen Upper Turbeagh
	Monanimy	Ballincurrig Beennaskehy Cloghvoolla North Cloghvoolla South Glannagear Knockacullata Knockwatear Tooreen
	Mountrivers	Mountrivers Glenaglogh South Oughtihery
	Newtown	Coolasmuttane Moanabricka Rusheen
	Rahan	Ballinvuskig East Ballinvuskig West Fiddane North Fiddane South Gortanellig Island Knockanannig Knockbrack Knuttery Monee East Monee West
	Rathbarry	All townlands
	Rathcool	Ballinkeen Coolnagillagh Upper Knockcahill Rathcool
	Rathcormack	Coolnakilla Rathcormack Mountain Toberaneague
	Rossnalee	Dromahoe Dromskehy
	Shanballymore	Graig Upper

County	District electoral division	Townlands
Cork (cont'd)	Skagh	Cloonbannin East Cloonbannin West Dernagree Drominagh South Island Dahill Knockacarracoosh Meenskeha East Meenskeha West Skagh
	Skahanagh	Ballintlea North Ballintlea South Carker Middle Carker North Skahanagh Beg
	Springfort	Ballycoskery
	Streamhill	Castlepook North Streamhill East Streamhill West
	Teerelton	Ballina Barnadivane Barnadivane (Kneeves) Cooldaniel Cooldorragha Deshure Dromkeen Gortacurragh Knockane Lisnacuddy Moneycusker Mountmusic Reanacaheragh
	Templemary	Ardskeagh Curraglass Poulnareagha
	Templemolaga	Cullenagh Gralgue Labbamolaga Middle Labbamolaga West Sraharra Toorreagh
	Templeomalus	Ahidelake Arundelmills Ashgrove Ballinglanna Ballymacwilliam East Ballymacwilliam South Ballymacwilliam West Cahergal Councambeg Cruary East Curraghgrane Beg Curraghgrane More Farran Maulmacredmond Maulmore Rocksavage South-Ring Trieneens

County	District electoral division	Townlands
Cork (<i>cont'd</i>)	Tincoora	Coolroe More Glen North Killavoy Lyre
	Tullylease	Ballagh Ballynaguilla Cahernagh (Morgel) Cahernagh East Cloongown Dromanig Gortnagark Knockatoumpane Poulavar Tullylease
Limerick	Abington	Abington Brittas Rath
	Ardagh	Ballinena Ballylin Ballynabearna Ballyvoghan Commons Dunganville Lower Glenville Rearasta South
	Ardpatrick	Moneen
	Askeaton East	All townlands
	Askeaton West	Aghalacka Ballyellinan Ballynacaheragh Cloonreask Coolrahee Greenish Island Holly Island Tomdeely North Tomdeely South
	Ballintober	Ballintober South Ballintober West Clooncon Gorteen Moanroe More Raheenagh
	Ballyagran	Ballyagran Ballybane Drewscourt East
	Ballylanders	All townlands
	Ballymacshaneboy	Ballincaroona Ballyhaght Ballymacshaneboy Ballyshandedehey Ballywoodane Brickfield

County	District electoral division	Townlands
Limerick (cont'd)	Ballymacshaneboy (cont'd)	Coombs Jamestown Mountrussell Newpark
	Ballynacarriga	Ardlahan Ballyculhane Ballydoole Ballyvareen Carheeney Coolbeg Faha Grass Island Knockroe Mellon Mountpleasant
	Ballyvarra	Ardvarna Ballyguy Ballyvarra Wood Boher Clonkeen (Molyneaux) Curragh Garrymore Killeenagarraiff Knocksentry Laghtane East Lismuliane
	Caherconlish East	Ballyart Bohergar Drombane Eyon Grange East Grange West Mountsion Tinnatarraiff Woodfarm
	Cappamore	Cunnagavale Dromalta Killuragh Tuogh
	Castleconnell	Bunkey Cloon and Commons Coolbane Coolready Coolreiry Derreen Derryhasna Derrylusk Drominboy Lower Fairyhall Gardenhill Gooig Huntingstown Knockanbaun Lacka Montpelier Parkwood Portcrusha Stradbally North Stradbally South Waterpark Woodpark

County	District electoral division	Townlands
Limerick (cont'd)	Castletown	All townlands
	Cleanglass	Darrery
	Clonkeen	Aghacore Clonkeen Clonshavoy Coolnahilla (Palmer) Coolnahilla (Powell) Maddyboy Toberagarriff
	Colmanswell	Fortwest Gortroe
	Craggs	Ballinknockane Carrowclogh Craggs Deelish Dysert Ellaha Hazelfield Island Mac Telge Mul derricksfield Rincullia
	Croagh	Ballinvira Ballynagool Cloonoul Lisnamuck
	Cullane	Ballybrien Ballyduff Ballyfauskeen Cullane North Cullane South Fahanasoodry Tooraleagan
	Darragh	Darragh Beg Spittle Tulla
	Doon South	Clonlusk Kilmoylan Lower Kilmoylan Upper Lisgaugh Toomaline Lower Toomaline Upper
	Dunmoylan East	Ballydoorils Ballyegny Ballysteen Boughilbo Cahernagh Grouselodge Knockbweeheen
	Dromcolliher	Ahadagh Carroward East Carroward West Cloncrew Cloonlara Coolnaknockane

County	District electoral division	Townlands
Limerick (cont'd)	Dromcolliher (cont'd)	Gardenfield South Gardenfield West Gorteens Highmount Kells Woodfield
	Duntryleague	Ballynatona Bohercarron Curraghroche Deerpark Duntryleague Lackelly West Newtown Snughborough
	Feenagh	Highmount
	Galbally	Annagh Castlecreagh Galbally Kilgreana Killinane Lissard
	Glenbrohane	Ballingarry Ballyfroota Ballynalacken Bohereenkyle Cloghast Glenbrohane Glenlary Knockaunavlyman Knocklary Mitchelstown Down Mitchelstown East Mitchelstown North Mitchelstown West
	Glin	Ballyculiane Upper Ballygiltinan Lower Ballygiltinan North Ballynagaul Cloonoughter Kilfergus Killeany Beg Killeany More Kinard Tullyglass
	Grean	Ballyhurst Ballyshoneen Ballyluddy Ballynaclogh Ballyvoneen Brackyle Bunavie Coolnapisha Dromeenboy Drumiara Garrane Beg Garrane More Kilduff Knockballyfookeen Linfield Lisheen

County	District electoral division	Townlands	
Limerick (cont'd)	Grean (cont'd)		Mountcatherine Nicker Racebeg Sunville Tullabeg
	Griston		Ballyfeerode Glenaree
	Hospital		Ballycahill Barrysfarm Coolalough Coolscart Gotoon Lodge Oldtown (Bennett) Oldtown (Ryan)
	Iveruss		All townlands
	Kilbeheny		Ballynatona Behanagh Churchquarter Loughananna
	Kilcornan		Ballymacdonagh Ballynamona Ballyvogue Bansha Blossomhill Boherboy Castlegrey Cloonagalleen Cowpark Crokerspark Curraghchase Curraghchase North Deegerty Derreen Dromiohan Garranard Kilbreedy Killeen Kyleavarraga North Rintulla Shanbally Stonehall Tinnacullia
	Kildimo		Ballyashea Ballynahallee Ballynolan Bolane Court Cragganacree Curraheen Dromore Glennamade
	Kilfinnane		Balliniyna Lower Balliniyna Upper Ballyroe Lower Ballyroe Upper Killeen Moorestown

County	District electoral division	Townlands	
Limerick (cont'd)	Kilflyn		Abbey Ballydonohoe Ballyorgan Clovers Coolavehy Coolfree Houndscourt Keale Raheenroe
	Kilmurry		Ballybeg Dromkeen Dromkeen North Dromkeen South Gortnadromin Moanroe Mountsion
	Kilteely		Cromwell Garryncahera
	Knockalny		Rathanny
	Knocklong		Ardmore Ballincarroona Grange Kilfrush Knocklong Raheen Raheennamadra Ryvescastle Scarteen
	Knocknascrow		Castlequarter
	Lismakeery		Ballylin Ballyneety Carrowbreedoge Craggard Kilbradran Lisbane Mullagh Rathnagore Tubbrid
	Loghill		Ballynash (Bishop) Ballynash (Clare) Knocknaboley East Lisready (Clare) Lisready (Cripps)
	Monagay		Cloonsherick
	Nantinan		Ardtomin Ballinvirick Ballybaun Ballyhibbin Ballyhomock Ballymorrisheen Ballyvockoge Boolaglass Bullaun Curraheen North Deanstown Derry

County	District electoral division	Townlands
Limerick (cont'd)	Nantinan (cont'd)	Gorteennamrock Gralgues Kilbehy Loughaun Lurraga Nantinan
	Oola	All townlands
	Pallaskenry	All townlands
	Particles	Castleoliver Fanningstown Glenanair East Glennanair West Glenosheen Moanmore Raheenroe Toor
	Shanagolden	Ballynacragga Ballynacragga North Doonskerdeen Foynes Island Leahys
	Shanid	Ballyane Briskagh Cloonty Cloonyclohassy
	Templebredon	Arrybreaga Boarheeney Bohernagraga Cloghaready North Cloghaready South Cloghliawarreela Coolnadowan Farranafina Garrydoolis Garryheakin Gortaclareen Gortnaboola Knockaundoolis Knockeravella Maeira Newtown Newtown North Newtown South Plaukarauka Prospect Rahard
	Tobernea	Commons Effin Garrycoonagh South Garrynderk North Garrynderk South Gortacrank Tobernea West
Tipperary	Aghnameadle	Aghnameadle Ballybeg Glennawinna

County	District electoral division	Townlands	
Tipperary (cont'd)	Aglishcloghane		All townlands
	Anner		Boherboy Cappaghmore Cappaghmagarrane Kilburry East Kilburry West Kilnagranagh Kylatlea
	Ballina		Ballina Ballycorrigan Ballyea South Ballymalone Beg Coolnadornory Cullenagh Garrynatineel Knockadrimin Roolagh
	Ballingarry		Arragh Beg Ballingarry Ballymona Drominure Garrane Gurteen Knockshigowna Lismacrory Lisnagower Sopwell Ballaghboy Ballingarry Lower Ballingarry Upper Ballydonnell Glengall Islands Shangarry Tinock
	Ballycahill		Ballyoughter Barracurragh Birchill Castlefogarty Clareen Cooldotia Coolkill Crossoge Drumminagleag Farneybridgehill Garrynamona Garryvanus Lisnasella Moneydass Mountait Mountsion Newtown Roskeen North Rosmult
	Ballygibbon		Bessborough Kylenaheskeragh Woodville
	Ballykisteen		Ballybrien Ballyryan East Ballyryan West

County	District electoral division	Townlands	
Tipperary (cont'd)	Ballykisteen (cont'd)		Barnalean Cauteen Gortdrum Lisheennamalausa Milltown Monard
	Ballymackey		Ballaghveny Ballyknockane Carrowea Clash Clonalea Falleen Garrynafarna Pallas East Pallas West Park Ummera
	Ballynaclogh		Ballylisheen
	Ballyphilip		All townlands
	Ballyporeen		Klinamona Lisfunshion
	Ballysheehan		Carrow Fussough Garraun Newtown Raheen
	Bansha		Ballagh
	Boorisnafarney		Barnane Killoskehan
	Borrisnoe		Drumbane Greenhills
	Borrisokane		Crotta Killeen Kyletombrickane Lisleighbeg Tombrickane
	Borrisoleigh		Ballyroan Cappanilly Coolgort Gorteeny Knockanevin Knockinure Liss Mountgeorge Shanballycleary
	Bourney East		All townlands
	Bourney West		All townlands
	Bruis		Ardavullan Ardioman Ballynamrossagh

County	District electoral division	Townlands	
Tipperary (cont'd)	Bruis (cont'd)		Farranaccliff Killea Shrough
	Buolick		All townlands
	Burgesbeg		Ballycuddihy Beg Ballycuddihy More Ballyhisky Ballyhogan Ballywilliam Carriggal Castlecranna Dromin Gortmore Gortnaskehy Kilnacranra
	Cappagh		Ardnagassane Ballyhane East Ballyhane West Brownbog Cahernahallia Cappagh Druminda Gortaderry Kilbeg Knockanavar Knockane Moanvaun Moher West Parkroe Shanacloon Toem
	Carrig		All townlands
	Carrigatoher		Ballycahill Ballyphilip Barravie Capparoe Carrow Downamona Erinagh Garrymore Gortnacleha Kiltyrome Lisbrien Lisheenacloonta Lissenhall Moanroan Sragh Tulla
	Castletown		Ballingeer Ballycarridoge Ballyvaughan Ballywilliam Castletlough Castletown Cloneygowny Coole Cooneen Cornode Faha Garranashingan

County	District electoral division	Townlands	
Tipperary (cont'd)	Castletown (cont'd)		Garranmore Garrykennedy Garrymactelge Glencrue Kilparteen Lackaroe Landsdown Lisheenbrien Lisheentyrone Lisheentyrone South Scilly Island Shesharoe Townlough Lower Youghal Youghalvillage
	Clogheen		Carrigmore Curraghslagh
	Clogher		Brockagh Cloonyross (Bolton) Drumwood Gortacoolrush
	CloghJordan		Mullenkeagh Townfields
	Cloghprior		All townlands
	Clohaskin		All townlands
	Cloneen		Ballinard Ballyvadlea Garrankyle Tullowcossaun
	Clonoulty West		Ballindrumeen Carrigeen Carrow Carrowkeel Coolanga Lower Coolange Upper Doorish Drum Gorteennamona Monroe Rossmore Toragh Westonslot
	Crohane		All townlands
	Cullen		Boherduff Cullen Fortyacres Garryheakin Kilcornan Longstone Monearmore
	Derrycastle		Derry Demesne Drumbane Ryninch Lower Ryninch Upper

County	District electoral division	Townlands
Tipperary (cont'd)	Donohill	Ballybrack Ballysheeda Bonarea Cappagh Clashnacrony Druminacunna Glasdrum Glebe Gorteendevane Greenfield Knockantibrien Lackenacombe Leenane West Newtown Newtown North Newtown South Rahyvira Rossacrowe Scarrough Shanaknock Tinnahinchy
	Drangan	Knockroe Moanvurrin Newtowndrangan
	Drom	Forest Graigue Killahagan Knockagh Larha North Larha South Rorardstown Lower Rorardstown Upper Rosnamaniff Lower
	Drumwood	All townlands
	Emly	All townlands
	Farranrory	All townlands
	Fennor	Garryclogh Graiguepadeen Fennor Inchirourke
	Finnoe	Boherleigh Carney Commons Curraghmore Gorteen Graigillane Oldcourt Rodeen Lower Rodeen Upper Sragh
	Garrangibbon	Attyjames Ballinvir Bleenaleen Lower Bleenaleen Upper Cappagh Cheesemount Coolarkin Currasilla Lower

County	District electoral division	Townlands
Tipperary (cont'd)	Garrangibbon (cont'd)	Garranbeg Garrangibbon Garrymorris Glenacunna Gortknock Killinch Oldcastle Templemichael
	Glenkeen	Cloghinch Currabaha Glentane Grangelough Grangeroe
	Gortkelly	Allengort Cottage Cottage Dogstown Drumminphilip Goldengrove Kileroe Killinleigh Lackandarra Mountcatherine Paddock Roskeen Roskeen Little Roskeen South
	Graigue	Ballyduff Graigue Gurteen Lelagh Lisballyard Rath Rockview Ross Walshpark
	Graystown	Ballaghboy Burnchurch Cooleagh Knockforlagh Manserghshill Noan
	Greenhall	Ballinteenoe Boher Cappadine Curraheen Greenhall Killalane
	Inch	Clonbeg Clonmore Pallashill
	Kilbarron	All townlands
	Kilcash	Cooloran Kylanoreashy
	Kilcommon	Clonmore South

County	District electoral division	Townlands
Tipperary (cont'd)	Kilcooly	Bawnlea Blackcommon Crossoges Deerpark Garransilly Graigaheesha Grangecastle Grangecrag Grangehill Knockatooreen Newhall Newpark Renaghmore Sallybog Springfield
	Kilfeakie	Knockacurra Springhouse
	Kilkeary	Greenanstown
	Killavinoge	Clonmore Graffin Skehanagh
	Killea	Coolgarran Cralguedarg Curraduff Gortacurra Gralguebeg Kilballyhemiken Kilkip East Kilkip West Killawardy Killea Killough Lahesseragh Lisnareelin Park Skehanagh North Skehanagh South
	Killenaule	All townlands
	Kilmore	Ballygown North Ballyhow Cloonanagh Cooleen Cranahurt Curragharmeen Deerpark Garryard East Garryclogher Kilboy Mountisland Stangs
	Kilmucklin	Ballinvasa Ballybeg Ballyneill Cappaghtratin Churchfield Cloonmalonga Donohill Lands Garryshane

County	District electoral division	Townlands	
Tipperary (cont'd)	Kilmucklin (cont'd)		Gortnahahaboy Gorteenaphooka Gorteen North Gortnacoolagh Leenan East Lisheendarby Lismurphy Moandoherdagh Moatquarter Shandangan
	Kilmurry		Garryduff
	Kilnaneave		Falleeny Garrane
	Kilpatrick		Drumminacroahy Gortard Gortarush Lower Gortarush Upper Gortussa Tooreen
	Kiltinan		Grangebeg Kiltinan Loughcapple
	Kilvemnon		Ballyduggan Ballylanigan (Cramer) Ballylanigan (Pennefather) Ballaghoge Kilvemnon Kylaglass Kylefreaghane Ninemilehouse Pollagh (Blunden) Pollagh (Pennefather) Poulacapple East Poulacapple West
	Knigh		Ballyalla Ballycraggan Ballyhogan Glebe Killadangan Lodge
	Latteragh		Bigpark Carrick Carrick (Maunsell) Castlequarter Cloon Coole Coolkerreen Curragh Curraghaneety Garrane Glenmore Lower Killanafinch Laghile Monanore Oliatrim Sallypark Tobinsgarden Woodlands

County	District electoral division	Townlands
Tipperary (cont'd)	Lattin	Ballywire Knockballymaloogh
	Longford Pass	Derryfadda Longfordpass South
	Lorrha East	All townlands
	Lorrha West	All townlands
	Loughmoe	Carrickloughmore Cloone Coogulla Gorteenmagher Gortnahaha Gortreagh Kilbrickane Kilcoke Kilcurkree Killanigan Laghile Mardyke Skeagh Whitefield
	Modeshill	All townlands
	Monsea	Annaghbeg Ardgregane Ballydrinan Carrick Carrow Castlesheela Corraquill Crannagh Cushmona Dromineer Garraunfadda Garryduff Gortanoura Gortyogan Killaun Monsea Shannonhall Shannonvale Tomona
	Moyaliff	Ballynera Clonyharp Drumbane Glebe Lisheen Moyaliff Pennefatherswood
	Moyne	Derryville Killoran
	Mullinahone	Ballynacloghy Gurteen (Pennefather) Raheen
	New Birmingham	Ballinunty Glengoole North Glengoole South Lickfinn Tullenquane

County	District electoral division	Townlands
Tipperary (cont'd)	Newport	Clonbealy Clonbunny Clonsingle Cooldrisla Coolnacalla Cranavaneen Derryleigh Foxhall Garrytelge Mountrivers Newport Pollagh Rossary Beg Rossary More Tulow
	Newtown	All townlands
	Oughter League	Bishopswood Cumask
	Poyntstown	All townlands
	Rathcabban	All townlands
	Rathnaveoge	All townlands
	Redwood	All townlands
	Riverstown	All townlands
	Rodus	All townlands
	Roscrea	All townlands
	Solloghobeg	Gortanerrig Kyle Kyleagarry Lisheenkyle Newtown Solloghobeg
	Tempeltouhy	Ballylahy Cranagh Lahagh Strogue Tulowmacjames
	Terryglass	All townlands
	Timoney	All townlands
	Tipperary Rural	Ballyglass Upper Cordangan Fawnagowan Garryduff Gortknockeare Lacken
	Two Mile Borris	Leigh

County	District electoral division	Townlands
Tipperary (cont'd)	Uskane	Ballycasey Ballyrourke Ballyspellane South Bawnmore Bonagooga Cappanasmear Clarkill Coorevin Courthill Derrinvohil Drumnamahane Drumnamahane Island Felgh Felgh East Felgh West Garryard Middletown Uskane
	Youghalarra	Ballinagore Ballinamoe Ballymoylin Balyrusheen Bawnakey Carrigmadden Carrowbane Carrownaclogh North Carrownaclogh South Clashabreeda Creggane Esker Garranakeevin Gortnavelgh Knockanfolimore Knockannamohilly Knockmore Knockrinahan Kylebeg Monroe Newtown Pallas Beg Pallas More Parkbeg
Waterford	Annestown	Castlecraddock Castlecraddockbog Dunhill Kilmurrin Kilsteague Lissaviron Lissavironbog
	Ballydurn	Ballydurn
	Ballyhane	Moneygorm Moneygorm East Moneygorm West Poulbautia
	Ballylaneen	Ballynabanoge North Ballynabanoge South Carrowntassona Graiguenageeha Williamstown
	Ballymacarbry	Clogheen

County	District electoral division	Townlands
Waterford (cont'd)	Ballynamult	Ballynagullkee Lower Ballynamult Farnane Lower Lickoran Lisleigh
	Cappoquin	Coolnacreena
	Carrickbeg Rural	Kildroughaun
	Carrigcastle	Ballyvoony Killeiton Monakirka
	Carriglea	Ballintaylor Lower Ballyguiry East Barranastook Lower
	Clonea	Clonea Curraghphilipeen Glenstown
	Colligan	Ballyconnery Upper Ballyneety Colligan Beg Currabaha Inchindrisla Kilgobnet
	Comeragh	Gortnalaght Lemybrien
	Dromore	Ballycullane Curradarra Curraheen Dromore Graigue Lackensillagh Monagally West Shanakill
	Drumroe	Camphire Okyle
	Dunhill	Ballybregin Ballylenane Ballyphilip Ballyrobin Crough Shanaclone Smoor More
	Fox's Castle	Adramone More Ballingowan Carrickbarrahane Millerstown
	Gardenmorris	Ballinlough Ballyvaddan Knockane Rathquage

County	District electoral division	Townlands
Waterford (cont'd)	Georgestown	Farranalahesery Klimoylan Shanakill
	Glen	Churchtown Landscape
	Graignagower	Ballyrohan Caherbrack
	Grallagh	Aughnacurraheel Ballycurrane North Ballycurrane South
	Islandikane	Ballyscanian Carrickavrantry Knockanduff
	Keereen	Clogh Keereen Lower Keereen Upper
	Kilcockan	Ballyphilip East Ballyphilip West Ballyroe Carnglass Crossery Glengoagh Kilcockan Killeenagh South Kilmanicholas Knockanore Lisglass Monang Scart Sleeven Strancally Demesne
	Kilmacomma	Caherbaun Glenabbey Greenan Kilmacomma
	Kilmacthomas	Scrahan
	Kilmeaden	Ballycahane Ballyvallikin Bealloug Curraghtaggart Gullcagh Knocknacrohny Lahardan
	Kilronan	All townlands
	Kilwatermoy East	Ballymuddy Headborough Kilianthony Snugborough
	Kilwatermoy West	Dunmoon Dunmoon North Dunmoon South Knockaun South Lyrenacarriga Shanpollagh

County	District electoral division	Townlands	
Waterford (cont'd)	Kinsale Beg		Drumgullane East Drumgullane West Glistinane Kilmeedy East Kilmeedy West Knockbrack
	Knockmahon		Ballydowane East Ballydowane West Ballygarraun Ballynagigla Ballynarrid Ballynasissala Knockmahon Lisnageragh Tankardstown Templeyvrack
	Lismore Rural		Ballinaspick North Ballinaspick South Ballinvella Ballnaraha Bridane Lower Kilnacarriga Monatrim Lower Monatrim Upper
	Mocoliop		Inchinleama West Lisnagree
	Modelligo		Brooklodge Carrigaun (Hely) Derry Lower Garraun Upper Graigueavurra Knocknageragh Newtown Parkmore Scart (Hely) Scart (Sergeant)
	Modelligo		Ballykerin Lower Ballykerin Middle Ballykerin Upper Castlequarter Glen Lower Killeagh Mountaincastle North Mountaincastle South Sleady Castle Vicarstown North Vicarstown South
	Mothel		Bishopstown
	Mount Kennedy		Bellahine Carrigeennageragh Big Curraheen Gortavicary Knockyelan
	Newcastle		Ardeenloun East Kildermody Kilmoyemoge West Ross

County	District electoral division	Townlands	
Waterford (cont'd)	Pembrokestown		Ballynaclogh North Clonfadda Kilcarton Reisk Sporthouse
	Portlaw		Lissamuttaun
	Reisk		Ardnahow Ballydermody Ballydermodybog Ballymoat Ballymorris Matthewstown
	Ringville		Ballynacourty North Ballynagaul Beg Ballynagaul More Ballyreilly Carrigeen Cunnigar Helvick Killinoorin Knockanpower Lower Knockanpower Upper Moat Shanakill
	St Mary's		Croan Lower Kilgainy Upper Knocklucas Monacailee Poulboy Spa
	Stradbally		Carrigeennahaha Curraheen Island Kilminnin Lower Kilminnin Upper Knockadrumalea Monavaud Newtown Park Scartacrooka Stradbally Beg Stradbally More Woodhouse
	Tallow		Kilbeg Lower Kilbeg Upper Racecourse
	Templemichael		Ballycondon Ballycondon Commons Ballynatray Commons Coolbeggan East Collbeggan West Harrowhill Propoge
	Tinnasaggart		Kilrossanty
	Whitechurch		Woodstock

ANNEX II

LESS-FAVOURED AREAS WITHIN THE MEANING OF ARTICLE 3 (5) OF DIRECTIVE
75/268/EEC

County	District electoral division	Townlands	
Dublin	Donabate		Lambay Island
Louth	Ballymascanion		Aghaboys Ballymascanion Culfore Faughart Lower Navan Whitemill
	Clogher		Dales Glebe East Glebe South Glebe West Mayne
	Dromiskin		Mooretown
	Drumcar		Corstown Draghanstown Dunany Mitchelstown Johnstown
	Dundalk Rural		Dowdall's Hill Marsh North Marsh South Point
	Greenore		Ballagan Ballug Ballynamony (Murphy) Ballytrasna Greenore Millgrange Muchgrange Mucklagh Mullabane Templetown Whitestown Willville
Wexford	Ardamine		Seamount
	Ardcavan		Ardcavan Ardcolm Ballycrane Ballyla Ballytramon Beggerin Island Big Island Burgess Castlebridge Craanagam Craanatore Crosstown Ferrybank North Ferrybank South

County	District electoral division	Townlands	
Wexford (cont'd)	Ardcavan (cont'd)		Glebe Johnstown Kilmisten Knockmore Knottown North West Slob Tincone
	Ardcolm		North East Slob Raven
	Ballyvaldon		Ballynadrishoge Ballynamona Ballyvaldon Killincooley Beg Knocknasilloge Tinnaberna
	Bannow		Ballymadder Coolseskin Cullenstown
	Cahore		Ballinoulart Ballytelgue Bog & Warren Cahore Fodagh Kilmichael Tinnacree
	Castle Talbot		Ballyconnigar Lower Ballyconnigar Upper
	Courtown		Ballinatrav Lower Ballymoney Lower Courtown Duffcarick Glennaglogh Kildermot Kiltennell Seafeld
	Duncormick		Bellary Duncormick Hill Lacken Lough
	Drinagh		Drinagh Intake Drinagh North Drinagh South
	Ford		Castleannesley Morriscastle
	Killincooly		Ballyduboy Ballylurkin
	Kilmore		Saltee Island Great Saltee Island Little
	Kilpatrick		Galbally Galbally East Islafalcon Saundercourt
	Lady's Island		Burrow

County	District electoral division	Townlands
Wexford (cont'd)	Tacumshin	Ballymurry Bunargate Bunargate Strand Grogan Grogan Burrow Hilltown Rostonstown Rostonstown Burrow Sigginstown Island Great Sigginstown Island Little
	Tomhaggard	Ballagh Ballagh Burrow Mountpill Mountpill Burrow Tilladavin
Wicklow	Arklow	Ferrybank Money Big Tinahaska Lower
	Dunganstown	Cornagower East Magherabeg Magheramore
	Kilbride	Johnstown North Johnstown South Seabank
	Kilcoole	Ballydonarea Ballygannon Ballyloughlin Ballynerrin Cooldross Lower
	Newcastle	Ballybia Blackditch Castlegrange Grange North Grange South Leabeg Lower Leabeg Middle Leamore Lower Leamore Upper
	Wicklow	Bollarney North Bollarney (Murragh) Clonmannan Coolawinnia Dunbur Lower Dunbur Upper Kilpoole Hill Kilpoole Lower Kilpoole Upper Knockrobin Knockrobin (Murragh) Tinakelly Tinakelly (Murragh)
Cork	Abbeymahon	Ardgehane Lehenaghas
	Butlerstown	Ballinluig Ballymacredmond Ballymacshoneen

County	District electoral division	Townlands	
Cork (cont'd)	Butlerstown (cont'd)		Dunwoorly Lissicrimeen Shanaghobaravane
	Courtmacsherry		Ballincurrag Ballymacraheen Courtmacsherry Lackarour Lisleecourt Mesimane
	Templeomalus		Donaghmore
Waterford	Annestown		Annestown Benvoy Dunabrattin Knockane Woodstown
	Ardmore		Ardocheasty Ardoginna Curragh Duffcarrick Dysert
	Clonea		Ballynacourty Ballynalahessery South Clonea Lower Clonea Middle Kilgrovan Knockyoolahan East Knockyoolahan West Tallacoolmore
	Drumcannon		Ballinattin Lisselan Lisselan Intake
	Islandikane		Caher Garrarus Islandikane East Islandikane South Kilfarrasy Newtown Westtown Whitefield
	Kilmacleague		Kilmacleague East Kilmacleague West
	Rathmoylan		Brownstown Coolum Corbally More Lisselty Summerville
	Tramore		Ballycarnane Crobally Lower Crobally Upper Tramore East Tramore Intake Tramore West

Proposal for a Council Directive amending Directive 86/466/EEC concerning the Community list of less-favoured farming areas within the meaning of Directive 75/268/EEC (Kingdom of Spain)

(91/C 176/03)

COM (91) 101 final

(Submitted by the Commission on 31 May 1991)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 75/268/EEC of 28 April 1975 on mountain and hill farming and farming in certain less-favoured areas⁽¹⁾, as least amended by Regulation (EEC) No 797/85⁽²⁾, and in particular Article 2 (2) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Whereas Council Directive 86/466/EEC⁽³⁾ concerning the Community list of less-favoured farming areas within the meaning of Directive 75/268/EEC sets out the areas of Spain which are included in the Community list of less-favoured farming areas within the meaning of Article 3 (3), (4) and (5) of Directive 75/268/EEC;

Whereas the Government of the Kingdom of Spain has requested, pursuant to Article 2 (2) of Directive 75/268/EEC, that the Community list of farming areas listed in the Annex to Directive 86/466/EEC be amended in accordance with the Annex to this Directive;

Whereas the new areas to be included in the list are in line with the criteria and figures used in Directive 86/466/EEC for determining the areas within the meaning of Article 3 (3), (4) and (5) of Directive 75/268/EEC;

Whereas the protection of the environment constitutes an important criterion in Directive 86/466/EEC for the demarcation of less-favoured areas affected by specific handicaps within the meaning of Article 3 (5) of Directive 75/268/EEC and whereas severe damage could be inflicted on the natural environment as a result of the existence of mining and quarrying activities; whereas, moreover, the total extent of these areas does not exceed 4 % of the area of the Member State concerned (3,86 %);

Whereas the amendments requested by the Spanish Government under Article 2 (2) of Directive 75/268/EEC have the effect of increasing the utilized agricultural area of all the less-favoured areas by not more than 4,5 % of the total utilized agricultural area of Spain,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The list of less-favoured areas of the Kingdom of Spain as set out in the Annex to Directive 86/466/EEC is hereby supplemented by the list set out in the Annex to this Directive.

Article 2

This Directive is addressed to the Kingdom of Spain.

⁽¹⁾ OJ No L 128, 19. 5. 1975, p. 1.

⁽²⁾ OJ No L 93, 30. 3. 1985, p. 1.

⁽³⁾ OJ No L 273, 24. 9. 1986, p. 104.

ANNEX I

LESS-FAVOURED AREAS WITHIN THE MEANING OF ARTICLE 3 (3) OF DIRECTIVE
75/268/EEC*Autonomous Community: 01 — Andalucía***Province: 23 — Jaén**

Comarca: 06 — Campiña del Sur

50 Jaén (parts)

Province: 29 — Málaga

(*) Comarca: 01 — Norte o Antequera

15 Antequera (parts)

*Autonomous Community: 08 — Castilla-La Mancha***Province: 13 — Ciudad Real**

(*) Comarca: 05 — Pastos

15 Almodóvar del Campo (parts)

*Autonomous Community: 09 — Cataluña***Province: 17 — Girona**

(*) Comarca: 04 — Alt Empordà

102 Massanet de Cabrenys

Province: 25 — Lleida

(*) Comarca: 06 — La Noguera

156 Os de Balaguer

Province: 43 — Tarragona

(*) Comarca: 07 — Camp de Tarragona

17 L'Argentera

*Autonomous Community: 13 — Murcia***Province: 30 — Murcia**

Comarca: 05 — Suroeste y Valle Guadalentín

24 Lorca (parts)

*Autonomous Community: 16 — Comunidad Valenciana***Province: 03 — Alicante**

(*) Comarca: 04 — Central

48 Callosa d'Ensarriá

107 Polop de la Marina

ANNEX II

**A. LIST OF AREAS WHICH HAVE SWITCHED FROM LESS-FAVOURED AREAS WITHIN THE
MEANING OF ARTICLE 3 (5) TO LESS FAVOURED AREAS WITHIN THE MEANING OF
ARTICLE 3 (4) OF DIRECTIVE 75/268/EEC**

*Autonomous Community: 08 — Castilla-La Mancha***Province: 13 — Ciudad Real**

(*) Comarca: 02 — Campo de Calatrava

31	Carrión de Calatrava	83	Torralba de Calatrava
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**B. LESS-FAVOURED AREAS WITHIN THE MEANING OF ARTICLE 3 (4) OF DIRECTIVE
75/268/EEC**

*Autonomous Community: 01 — Andalucía***Province: 23 — Jaén**

(*) Comarca: 06 — Campiña del Sur

3	Alcaudete	60	Martos	87	Torredonjimeno
58	Mancha Real	86	Torre del Campo	98	Villardompardo

*Autonomous Community: 02 — Aragón***Province: 50 — Zaragoza**

(*) Comarca: 01 — Ejea de los Caballeros

135	Layana	186	Navardún
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*Autonomous Community: 07 — Castilla y León***Province: 24 — León**

(*) Comarca: 06 — Tierras de León

4	Almanza	162	Santovenia de la Valduncina	189	Valverde de la Virgen
55	Cimanes del Tejar	163	Sariegos	201	Vegas del Condado
63	Cubillas de Rueda	175	Valdefresno	213	Villamartín de Don Sancho
142	San Andrés del Rabanedo	180	Valdepolo	222	Villaquilambre

Province: 34 — Palencia

(*) Comarca: 02 — Campos

1	Abarca	34	Boadilla del Camino	76	Fuentes de Nava
3	Abia de las Torres	35	Boadilla de Rioseco	77	Fuentes de Valdepero
9	Amayuelas de Arriba	42	Calzada de los Molinos	79	Grijota
10	Ampudia	45	Capillas	81	Guaza de Campos
11	Amusco	46	Cardeñosa de Volpejera	88	Husillos
15	Arconada	47	Carrión de los Condes	89	Itero de la Vega
17	Astudillo	48	Castil de Vela	92	Lantadilla
18	Autilla del Pino	52	Castillo de Villavega	96	Lomas
19	Autilla de Campos	53	Castromocho	99	Manquillos
24	Baquerín de Campos	55	Cervatos de la Cueva	101	Marcilla de Campos
25	Barcena de Campos	59	Cisneros	102	Mazariegos
29	Becerril de Campos	71	Espinosa de Villagonzalo	103	Mazuecos de Valdeginate
31	Belmonte de Campos	72	Frechilla	104	Melgar de Yuso
33	Boada de Campos	74	Frómista	106	Meneses de Campos

108	Monzón de Campos	159	San Cebrián de Campos	220	Villamartín de Campos
109	Moratinos	163	San Mamés de Campos	224	Villamuera de la Cueva
112	Nogal de las Huertas	165	San Román de la Cuba	227	Villanueva del Rebollar
116	Osornillo	167	Santa Cecilia del Alcor	230	Villarmentero de Campos
123	Paredes de Nava	174	Santoyo	232	Villarramiel
125	Pedraza de Campos	180	Tamara	233	Villasarracino
127	Perales	184	Torremormojón	236	Villaturde
130	Piña de Campos	192	Valde-Ucieza	237	Villaumbrales
131	Población de Arroyo	204	Villacidaler	240	Villerías
132	Población de Campos	206	Villada	241	Villodre
137	Pozo de Urama	211	Villaherreros	243	Villoldo
149	Requena de Campos	213	Villalaco	246	Villovieco
152	Revenga de Campos	215	Villalcázar de Sirga	901	Osorno la Mayor
155	Ribas de Campos	216	Villalcón	902	Valle Retortillo
156	Riberos de la Cueva	217	Villalobón	903	Loma del Ucieza

Province: 37 — Salamanca**(*) Comarca: 03 — Salamanca**

16	Aldealengua	110	Cordovilla	231	Parada de Rubiales
17	Aldeanueva de Figueroa	117	Doñinos de Salamanca	238	Pedrosillo el Ralo
20	Aldearrubia	121	Encinas de Abajo	239	Pedroso de la Armuña (El)
23	Aldeatejada	128	Espino de la Orbada	240	Pelabravo
31	Arabayona	129	Florida de Liébana	253	Pino de Tormes (El)
32	Arapiles	130	Forfoleda	254	Pitiegua
33	Arcediano	152	Gomecello	288	San Morales
38	Babilafuente	164	Huerta	294	Santa Marta de Tormes
40	Barbadillo	175	Machacón	318	Tardáguila
62	Cabezabellosa de la Calzada	185	Mata de Armuña (La)	323	Topas
67	Cabrerizos	192	Miranda de Azán	327	Torresmenudas
69	Calvarrasa de Abajo	202	Monterrubio de Armuña	338	Valdunciel
73	Calzada de Valdunciel	206	Moríñigo	342	Valverdón
79	Canillas de Abajo	209	Mozárbez	347	Vellés (La)
84	Carbajosa de Armuña	222	Negrilla de Palencia	352	Villagonzalo de Tormes
85	Carbajosa de la Sagrada	224	Orbada (La)	354	Villamayor
87	Carrascal de Barregas	225	Pajares de la Laguna	362	Villares de la Reina
92	Castellanos de Moriscos	229	Palencia de Negrilla	372	Villaverde de Guareña
93	Castellanos de Villiquera	230	Parada de Arriba	375	Villoruela

Province: 40 — Segovia**Comarca: 03 — Segovia**

72	Encinillas	103	Huertos (Los)	214	Valseca
101	Hontanares de Eresma				

Province: 49 — Zamora**(*) Comarca: 04 — Campos-Pan**

2	Abezames	30	Bustillo del Oro	56	Cubillos
6	Algodre	35	Cañizo	76	Fresno de la Ribera
7	Almaraz de Duero	42	Castronuevo	83	Fuentesecas
9	Andavías	43	Castroverde de Campos	86	Gallegos del Pan
14	Arquillinos	46	Cerecinos de Campos	95	Hiniesta (La)
16	Aspariegos	47	Cerecinos del Carrizal	107	Malva
20	Belver de los Montes	53	Corese	108	Manganeses de la Lampreana
22	Benegiles	55	Cotanes	114	Matilla la Seca

119	Molacillos	175	Revellinos	246	Villalba de la Lampreana
122	Monfarracinos	178	Roales	248	Villalobos
123	Montamarta	185	San Agustín del Pozo	249	Villalonso
132	Moreruela de los Infanzones	186	San Cebrián de Castro	250	Villalpando
135	Muelas del Pan	188	San Esteban del Molar	251	Villalube
141	Pajares de la Lampreana	190	San Martín de Valderaduey	252	Villamayor de Campos
142	Palacios del Pan	194	San Pedro de la Nave-Almendra	260	Villanueva del Campo
155	Piedrahita de Castro	216	Tapiotes	263	Villardefallaves
156	Pinilla de Toro	222	Torres del Carrizal	266	Villárdiga
160	Pobladura de Valderaduey	227	Valcabado	267	Villardondiego
163	Pozoantiguo	232	Vega de Villalobos	268	Villarín de Campos
165	Prado	235	Vezdemarbán	269	Villaseco
168	Quintanilla del Monte	236	Vidayanes	270	Villavendimio
169	Quintanilla del Olmo	242	Villafáfila		

Autonomous Community: 08 — Castilla-La Mancha

Province: 02 — Albacete

(*) Comarca: 04 — Centro

6	Alcadozo	29	Chinchilla de Monte Aragón	50	Montalvos
12	Balazote	35	Gineta (La)	60	Peñas de San Pedro
15	Barrax	38	Herrera (La)	61	Pétrola
21	Casas de Juan Núñez	39	Higuera	63	Pozohondo
27	Corral-Rubio	40	Hoya-Gonzalo	65	Pozuelo

Province: 13 — Ciudad Real

(*) Comarca: 02 — Campo de Calatrava

7	Alcolea de Calatrava	29	Cañada de Calatrava	62	Picón
9	Aldea del Rey	30	Caracuel de Calatrava	64	Poblete
13	Almagro	35	Corral de Calatrava	66	Pozuelo de Calatrava
20	Argamasilla de Calatrava	40	Fernancaballero	67	Pozuelos de Calatrava (Los)
22	Ballesteros de Calatrava	45	Granátula de Calatrava	88	Valenzuela de Calatrava
23	Bolaños de Calatrava	56	Miguelturna	91	Villamayor de Calatrava
25	Cabezarados	58	Moral de Calatrava	95	Villar del Pozo

Province: 16 — Cuenca

Comarca: 03 — Serranía Media

4	Albaladejo del Cuende	152	Parra de las Vegas (La)	902	Valdetórtola
29	Barchín del Hoyo	263	Villar de Olalla	903	Valeras (Las)
83	Fresneda de Altarejos				

Province: 19 — Guadalajara

Comarca: 01 — Campiña

6	Albalate de Zorita	58	Cabanillas del Campo	117	Fontanar
7	Albares	70	Casa de Uceda	120	Fuentelahiguera de Albatages
15	Aldeanueva de Guadalajara	71	Casar (El)	121	Fuentelencina
21	Almoguera	74	Caspuñas	123	Fuentelviejo
22	Almonacid de Zorita	82	Centenera	124	Fuentenovilla
24	Alovera	102	Cubillo de Uceda (El)	126	Galápagos
36	Aranzueque	105	Chiloeches	142	Hontoba
41	Armuña de Tajuña	107	Driebes	143	Horche
43	Atanzón	111	Escariche	150	Hueva
46	Azuqueca de Henares	112	Escopete	151	Humanes

152	Illana	225	Pozo de Guadalajara	300	Valdeaveruelo
160	Loranca de Tajuña	230	Quer	301	Valdeconcha
161	Lupiana	233	Renera	302	Valdegrudas
166	Málaga del Fresno	239	Robledillo de Mohernando	304	Valdenúño-Fernández
167	Malaguilla	242	Romanones	308	Valfermoso de Tajuña
176	Mazuecos	252	Sayatón	319	Villanueva de la Torre
189	Mohernando	266	Tendilla	323	Villaseca de Uceda
192	Mondéjar	280	Torrejón del Rey	325	Viñuelas
194	Moratilla de los Meleros	286	Tórtola de Henares	326	Yebes
212	Pastrana	293	Uceda	327	Yebra
215	Peñalver	297	Valdarachas	331	Yunquera de Henares
220	Pioz	299	Valdeavellano	335	Zorita de los Canes
224	Pozo de Almoguera				

Autonomous Community: 09 — Cataluña

Province: 43 — Tarragona

(*) Comarca: 04 — Priorat — Prades

23	Bellmunt del Ciurana	72	Lloà	114	Porrera
40	Capçanes	76	Marçà	151	Torre de Fontaubella (La)
55	Falset	82	Masroig (El)	154	Torroja del Priorat
69	Gratallops	85	Molar (El)	174	Vilella Baixa (La)
70	Guiamets, (Els)	112	Poboleda		

Autonomous Community: 10 — Extremadura

Province: 06 — Badajoz

(*) Comarca: 06 — Badajoz

5	Albuera (La)	45	Entrín Bajo	128	Talavera la Real
10	Almendral	92	Nogales	131	Torre de Miguel Sesmero
40	Corte de Peleas				

Autonomous Community: 14 — Navarra

Province: 31 — Navarra

Comarca: 01 — Cantábrica — Baja Montaña

83	Echarri
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ANNEX III

LESS-FAVOURED AREAS WITHIN THE MEANING OF ARTICLE 3 (5) OF DIRECTIVE
75/268/EEC

(*) III.1 ALL ZONES

*Autonomous Community: 01 — Andalucía***Province: 29 — Málaga**

(*) Comarca: 03 — Centro Sur o Gualdarhorce

58	Guaro	68	Manilva
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(*) Comarca: 04 — Velez-Málaga

5	Algarrobo	50	Cútar	99	Viñuela
27	Benamocarra	82	Rincón de la Victoria		

*Autonomous Community: 03 — Asturias***Province: 33 — Asturias**

(*) Comarca: 02 — Luarca

41	Navia	70	Tapia de Casariego
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*Autonomous Community: 07 — Castilla y León***Province: 24 — León**

(*) Comarca: 01 — Bierzo

27	Cabañas Raras	34	Camponaraya	206	Villadecanes
30	Cacabelos	64	Cubillos del Sil		

*Autonomous Community: 09 — Cataluña***Province: 08 — Barcelona**

(*) Comarca: 01 — Berguedá

11	Avia	49	Caserrres	92	Gironella
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(*) Comarca: 03 — Osona

149	Olost
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Province: 17 — Girona

(*) Comarca: 03 — Garrotxa

19	Besalú	98	Maia de Montcal	165	Sant Jaume de Llierca
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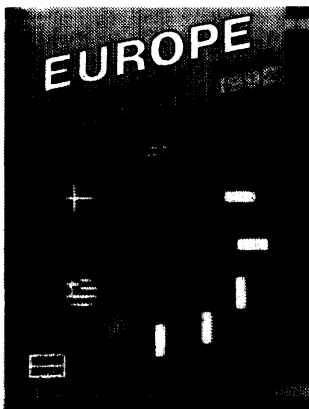
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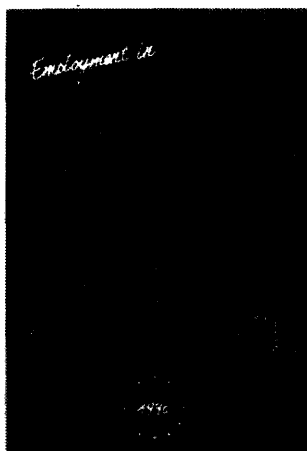
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