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From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 10 April 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
Union

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Subject: COMMISSION STAFF WORKING DOCUMENT Implementation Plan  
Accompanying Proposal for a DIRECTIVE OF THE EUROPEAN  
PARLIAMENT AND OF THE COUNCIL on single-member private  
limited liability companies

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Delegations will find attached document SWD(2014) 125.

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Encl.: SWD(2014) 125



Brussels, 9.4.2014  
SWD(2014) 125

**COMMISSION STAFF WORKING DOCUMENT**

**Implementation Plan**

**Accompanying**

**Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE  
COUNCIL on single-member private limited liability companies**

{COM(2014) 212 final}

## **1. Implementation Plan for Directive 2014/ ...EU on the single-member private limited liability companies**

### **2. Contact point:**

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### **2. Deliverables and implementation challenges**

The implementation of this Directive into national law is particularly complex and challenging due to several possible transposition options that arise because of the flexible structure of the chosen instrument.

Furthermore, the level of complexity increases due to the fact that the two sets of rules (harmonised and non-harmonised) could be available to companies. This leaves the scope of manoeuvre for Member States and contributes to the difficulty of the implementation process.

Moreover, the interplay between the Directive and existing national law and the obligation for Member States to allow for a direct on-line registration procedure might be challenging, especially for those MS that do not such procedures at the moment.

The compliance challenges may, therefore, include some costs for Member States which need to be carefully planned.

Therefore, the level of assistance would vary from Member to Member State and would depend on the digitalisation of the existing business register and/or coordination between different regional business registers if there is no central business register.

The timing challenges are also not to be underestimated. The Directive requires the adoption of the two implementing acts by the Commission, which are needed by the Member States to finalise the transposition process. However, it is crucial, that Member States start the transposition process right after the adoption of the directive in order to implement it on time.

### **Support Actions:**

- a) The Commission will support the transposition of the Directive into national law by
  - Providing help with regard to possible options of transposition. This could help Member States to decide which implementation solution best fits their legal tradition.
  - Setting up a network (in the form of electronic forum or other), where Member States can informally exchange information on the transposition process among each other

without the need of a formalised process. A list with contact details of the national authorities in charge could be made available.

- Setting up a website (DG MARKT domain), where all implementation related information will be placed. The website could also provide the option for Member States to ask questions.
- Organising a workshop with MS and bilateral meetings, if needed. In those meetings best practice examples could be presented, problems could be discussed and working groups could be established in order to develop appropriate solutions
- Helping Member States to deal with the IMI cooperation and E-identification as regards on-line registration
- Preparing an information and promotion campaign for companies

Before transposition deadline		After transposition deadline
<b>Before adoption of the implementing acts (within 6 months after the entry into force of the directive )</b>	<b>After the adoption of the implementing acts (within 18 months after the entry into force of the Directive)</b>	
Help on the transposition options		Information and promotion campaign for companies
Bilateral/multilateral meetings	Workshops with MS and bilateral meetings (COMM-MS), if needed	
Setting up the network/forum		
Setting up a website		

b) The Member States will support the transposition of the Directive into national law by

- Actively taking part in the bilateral/multilateral meetings set up by the Commission. Member States will present their solutions to each other and the Commission and contribute to the different working groups.
- Ensuring that they name people in charge for the transposition process and provide their contact details to the Commission and allow the Commission to share this information with the Member States in order to guarantee a flow of information.
- Preparing an implementation plan in order to ensure the timely and full transposition into national law.
- Sharing information about the implementation (in meetings or upon demand by another Member State or the Commission).
- Preparing explanatory documents which would explain in detail how each of the provisions of the directive was implemented into national law

- Ensuring that sufficient resources are made available at national level, especially with regard to on-line aspect of the proposal.
- Ensuring effective coordination in case of a decentralised register structure.

<b>Before transposition deadline</b>		<b>After transposition deadline</b>
<b>Before adoption of the implementing acts (within 6 months after the entry into force of the directive )</b>	<b>After the adoption of the implementing acts (within 18 months after the entry into force of the Directive)</b>	
Sharing information	Sharing information	Explanatory documents on transposition
Workshops with MS and bilateral meetings (COMM-MS), if needed	Workshops with MS and bilateral meetings (COMM-MS), if needed	
Implementation plan and sufficient resources		
	On-line registration gradually put in place, effective coordination between national business registers (if there is more than one)	