



Council of the  
European Union

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DRS 126

#### "I/A" ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11499/14 DRS 95 + ADD1
Subject:	Proposal for a Council Directive adapting Directive 2013/34/EU of the European Parliament and of the Council by reason of the accession of Croatia - <i>Adoption</i>

1. On 27 June 2014 the Commission submitted to the Council the above proposal.
2. The adaptation of Directive 2013/34/EU of the European Parliament and of the Council is required by the reason of the accession of Croatia. Article 50 of the Act of Accession provides that where acts of the institutions adopted prior to accession require adaptation by reason of accession, and the necessary adaptations have not been provided for in this Act of Accession or its Annexes, the Council or the Commission (if the original acts were adopted by the Commission) shall adopt the necessary acts.

3. The Directive 2013/34/EU was adopted on 26 June 2013 and published in the Official Journal of the European Union on 29 June 2013. It does not include necessary references to the companies established in Croatia that should be within the scope of the Directive. Council Directive 2013/24/EU of 13 May 2013 adapting certain directives in the field of company law, by reason of the accession of the republic of Croatia adapted Directives 78/660/EEC and 83/349/EEC, in order to add to the scope of those Directives the relevant list of Croatian limited liability companies. However, these directives were repealed when Directive 2013/34/EU entered into force in July 2013. Therefore it is necessary to take into account this evolution of the Union law and adapt Directive 2013/34/EU accordingly. The present proposal for a Council Directive covers the technical adaptations to Directive 2013/34/EU that are required by reason of the accession of Croatia.
4. The Working Party on Company Law examined the proposal on 18 September 2014 on the basis of doc. 11499/14 + ADD 1.
5. Delegations were invited to indicate in writing until 3 October 2014 whether they saw any reason to oppose the adoption of this Directive. As by that date no delegation had indicated any opposition, the Working Party on Company Law is deemed to have unanimously agreed on the text as set out in doc. 14071/14 DRS 121, revised by the legal linguists.
6. Against this background, the Permanent Representatives Committee could:
  - **confirm the agreement reached by the Working Party, and**
  - **invite the Council to adopt, in part "A" of its agenda at a forthcoming meeting, the text of the Directive as set out in doc. 14017/14 (text revised by the legal linguists).**
7. After adoption, this Council Directive shall be published in the *Official Journal*.