

Brussels, 22 September 2025

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**Interinstitutional File:**  
2011/0308 (COD)

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JUR 487  
DRS 74  
COMPET 791  
ECOFIN 1080  
CODEC 1117

**LEGISLATIVE ACTS AND OTHER INSTRUMENTS: CORRIGENDUM/RECTIFICATIF**

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Subject: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC  
(*Official Journal of the European Union L 182 of 29 June 2013*)

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LANGUAGE concerned: **MT**

PROCEDURE APPLICABLE (according to Council document R/2521/75):

— Procedure 2(b) (obvious errors in one language version)

This text has also been transmitted to the European Parliament.

TIME LIMIT for the observations by Member States: 8 days

**OBSERVATIONS to be notified to: [dql.rectificatifs@consilium.europa.eu](mailto:dql.rectificatifs@consilium.europa.eu)**

**(DQL RECTIFICATIFS (JUR 7), Directorate Quality of Legislation, Legal Service)**

**RETTIFIKA**

**tad-Direttiva 2013/34/UE tal-Parlament Ewropew u tal-Kunsill tas-26 ta' Ġunju 2013 dwar id-dikjarazzjonijiet finanzjarji annwali, id-dikjarazzjonijiet finanzjarji kkonsolidati u r-rapporti relatati ta' ċerti tipi ta' impriži, u li temenda d-Direttiva 2006/43/KE tal-Parlament Ewropew u tal-Kunsill u li thassar id-Direttivi tal-Kunsill 78/660/KEE u 83/349/KEE**

*(Il-Ġurnal Uffiċjali tal-Unjoni Ewropea L 182 tad-29 ta' Ġunju 2013)*

1. It-terminu “verifika ” għandu jiġi sostitwit b’“awditjar”” fid-Direttiva kollha fil-forma grammatikali xierqa.
2. It-terminu “verifika kontabbilistika” għandu jiġi sostitwit b’“awditjar” fid-Direttiva kollha fil-forma grammatikali xierqa.
3. It-terminu “impriża prinċipali” għandu jiġi sostitwit b’“impriża omm” fid-Direttiva kollha fil-forma grammatikali xierqa.

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