

**Basic information**

**2009/0035(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Company law: annual accounts of micro-entities

**Subject**

- 3.45.01 Company law
- 3.45.02 Small and medium-sized enterprises (SME), craft industries
- 3.45.03 Financial management of undertakings, business loans, accounting
- 3.45.08 Business environment, reduction of the administrative burdens

Procedure completed