

Basic information**2009/0035(COD)**COD - Ordinary legislative procedure (ex-codecision procedure)
Directive

Company law: annual accounts of micro-entities

Subject3.45.01 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

Documentation gateway**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|----------------------|------------------------------|------------|-------------------------|
| Committee draft report | | PE421.432 | 20/03/2009 | |
| Amendments tabled in committee | | PE429.641 | 13/10/2009 | |
| Committee opinion | ECON | PE428.154 | 20/10/2009 | |
| Amendments tabled in committee | | PE430.367 | 21/10/2009 | |
| Committee report tabled for plenary, 1st reading/single reading | | A7-0011/2010 | 03/02/2010 | |
| Text adopted by Parliament, 1st reading/single reading | | T7-0052/2010 | 10/03/2010 | Summary |
| Committee draft report | | PE473.823 | 18/11/2011 | |
| Committee recommendation tabled for plenary, 2nd reading | | A7-0393/2011 | 23/11/2011 | Summary |
| Text adopted by Parliament, 2nd reading | | T7-0563/2011 | 13/12/2011 | Summary |

Council of the EU

| Document type | Reference | Date | Summary |
|-----------------------------------|--------------------------------|------------|-------------------------|
| Council statement on its position | 13133/2011 | 05/09/2011 | |
| Council position | 10765/1/2011 | 12/09/2011 | Summary |
| Draft final act | 00079/2011/LEX | 14/03/2012 | |

European Commission

| Document type | Reference | Date | Summary |
|------------------------------------|--|------------|-------------------------|
| Legislative proposal | COM(2009)0083  | 26/02/2009 | Summary |
| Document attached to the procedure | SEC(2009)0206  | 26/02/2009 | |

| Document attached to the procedure | SEC(2009)0207  | 26/02/2009 | | |
|--|--|------------------------------|-------------------------|-------------------------|
| Commission response to text adopted in plenary | SP(2010)2013 | 15/04/2010 | | |
| Commission communication on Council's position | COM(2011)0589  | 23/09/2011 | Summary | |
| Commission opinion on Parliament's position at 2nd reading | COM(2012)0001  | 11/01/2012 | Summary | |
| Other institutions and bodies | | | | |
| Institution/body | Document type | Reference | Date | Summary |
| EESC | Economic and Social Committee: opinion, report | CES1192/2009 | 15/07/2009 | |
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