






| Basic information  |                     |
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| <b>2009/0035(COD)</b><br>COD - Ordinary legislative procedure (ex-codecision procedure)<br>Directive   | Procedure completed |
| Company law: annual accounts of micro-entities<br><br><b>Subject</b><br><br>3.45.01 Company law<br>3.45.02 Small and medium-sized enterprises (SME), craft industries<br>3.45.03 Financial management of undertakings, business loans, accounting<br>3.45.08 Business environment, reduction of the administrative burdens |                     |

| Documentation gateway   |                      |  |            |                         |
|---|----------------------|--|------------|-------------------------|
| <b>European Parliament</b>                                      |                      |  |            |                         |
| Document type   | Committee            | Reference  | Date       | Summary                 |
| Committee draft report  |                      | <a href="#">PE421.432</a>  | 20/03/2009 |                         |
| Amendments tabled in committee                                  |                      | <a href="#">PE429.641</a>  | 13/10/2009 |                         |
| Committee opinion   | <a href="#">ECON</a> | <a href="#">PE428.154</a>  | 20/10/2009 |                         |
| Amendments tabled in committee                                  |                      | <a href="#">PE430.367</a>  | 21/10/2009 |                         |
| Committee report tabled for plenary, 1st reading/single reading |                      | <a href="#">A7-0011/2010</a>   | 03/02/2010 |                         |
| Text adopted by Parliament, 1st reading/single reading          |                      | <a href="#">T7-0052/2010</a>   | 10/03/2010 | <a href="#">Summary</a> |
| Committee draft report  |                      | <a href="#">PE473.823</a>  | 18/11/2011 |                         |
| Committee recommendation tabled for plenary, 2nd reading        |                      | <a href="#">A7-0393/2011</a>   | 23/11/2011 | <a href="#">Summary</a> |
| Text adopted by Parliament, 2nd reading                         |                      | <a href="#">T7-0563/2011</a>   | 13/12/2011 | <a href="#">Summary</a> |
| <b>Council of the EU</b>  |                      |  |            |                         |
| Document type   |                      | Reference  | Date       | Summary                 |
| Council statement on its position                               |                      | <a href="#">13133/2011</a>   | 05/09/2011 |                         |
| Council position  |                      | <a href="#">10765/1/2011</a>   | 12/09/2011 | <a href="#">Summary</a> |
| Draft final act   |                      | <a href="#">00079/2011/LEX</a>   | 14/03/2012 |                         |
| <b>European Commission</b>                                      |                      |  |            |                         |
| Document type   |                      | Reference  | Date       | Summary                 |
| Legislative proposal  |                      | <a href="#">COM(2009)0083</a><br> | 26/02/2009 | <a href="#">Summary</a> |
| Document attached to the procedure                              |                      | <a href="#">SEC(2009)0206</a><br> | 26/02/2009 |                         |

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