

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

Final act

[Directive 2012/0006](#)
[OJ L 081 21.03.2012, p. 0003](#)

[Summary](#)