

| Basic information | |
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| <p>2009/0035(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p> | Procedure completed |
| <p>Company law: annual accounts of micro-entities</p> <p>Subject</p> <p>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</p> | |

| Key events | | | |
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| Date | Event | Reference | Summary |
| 26/02/2009 | Legislative proposal published | COM(2009)0083  | Summary |
| 09/03/2009 | Committee referral announced in Parliament, 1st reading | | |
| 24/09/2009 | Debate in Council | | Summary |
| 19/10/2009 | Committee referral announced in Parliament, 1st reading | | |
| 28/01/2010 | Vote in committee, 1st reading | | Summary |
| 03/02/2010 | Committee report tabled for plenary, 1st reading | A7-0011/2010 | |
| 08/03/2010 | Debate in Parliament |  | |
| 10/03/2010 | Decision by Parliament, 1st reading | T7-0052/2010 | Summary |
| 10/03/2010 | Results of vote in Parliament |  | |
| 12/09/2011 | Council position published | 10765/1/2011 | Summary |
| 13/10/2011 | Committee referral announced in Parliament, 2nd reading | | |
| 22/11/2011 | Vote in committee, 2nd reading | | |
| 23/11/2011 | Committee recommendation tabled for plenary, 2nd reading | A7-0393/2011 | Summary |
| 13/12/2011 | Decision by Parliament, 2nd reading | T7-0563/2011 | Summary |
| 21/02/2012 | Act approved by Council, 2nd reading | | |
| 14/03/2012 | Final act signed | | |
| 14/03/2012 | End of procedure in Parliament | | |
| 21/03/2012 | Final act published in Official Journal | | |