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Proposal for a

COUNCIL DIRECTIVE

adapting certain directives in the field of taxation, by reason of the accession of Croatia

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

The proposal for a Council Directive adapting certain directives in the field of taxation is necessitated by the upcoming accession of the Republic of Croatia to the European Union.

The Treaty concerning the accession of the Republic of Croatia to the European Union¹ was signed by all Member States of the European Union and the Republic of Croatia at Brussels on 9 December 2011.

Article 3 (3) of the Treaty of Accession provides that it shall enter into force on 1 July 2013 provided that all the instruments of ratification have been deposited before that date.

Article 3(4) of the Treaty of Accession of the Republic of Croatia enables the institutions of the Union to adopt before accession measures referred to, inter alia, in Article 50 of the Act concerning the conditions of accession of the Republic of Croatia². These measures shall enter into force only subject to and on the date of the entry into force of the Treaty of Accession.

Article 50 of the Act of Accession provides that where acts of the institutions adopted prior to accession require adaptation by reason of accession, and the necessary adaptations have not been provided for in this Act or its Annexes, the Council or the Commission (if the original acts were adopted by the Commission) shall adopt the necessary acts.

Point 2 of the Final Act³ refers to the political agreement on a set of adaptations to be adopted by the institutions which was reached between the Member States and Croatia in the context of the approval of the Treaty of Accession; the High Contracting Parties of the Treaty of Accession invited the Council and the Commission to adopt these adaptations before accession in accordance with Article 50 of the Act of Accession, completed and updated where necessary to take account of the evolution of the law of the Union.

The present proposal covers all Council directives which require technical adaptation by reason of the accession of Croatia in the field of taxation – corresponding to negotiation chapter 16.

This is part of a series of proposals for Council directives by the Commission to the Council which regroup the technical adaptations to Council directives as well as to European Parliament and Council directives corresponding to negotiation chapters into separate proposals for different Council directives. This structure is designed to facilitate the transposition of the directives concerned by Member States into their respective legal orders. The package of proposals for legal acts which the

¹ OJ L 112, 24.4.2012, p. 10.

² OJ L 112, 24.4.2012, p. 21.

³ OJ L 112, 24.4.2012, p. 95.

Commission has transmitted to the Council is composed of this series of proposals for Council directives on the one hand, as well as of a proposal for a single Council regulation which covers the relevant European Parliament and Council regulations and decisions as well as the relevant Council regulations and decisions on the other hand. This is in line with the approach which was taken in the past in view of the accession of Bulgaria and Romania⁴.

It is foreseen that all the legal acts included in this package will be published in the *Official Journal of the European Union* at the same date.

The present proposal and the other proposals included in this package will take into account technical adaptations to the *acquis* which were published in the Official Journal of the European Union until 1 September 2012. The reasons for this are to provide sufficient time for the legislative processes involved on the one hand, and for the fulfilment of the ensuing transposition and notification obligations by Member States as regards directives on the other hand. Adaptations which may be necessary to the *acquis* published in the Official Journal of the European Union after 1 September 2012 will be foreseen in the relevant acts themselves or done at a later stage through the appropriate procedure. In addition, the Commission intends to informally provide a list of such legislation to Member States in early July 2013.

2. RESULTS OF CONSULTATIONS WITH THE INTERESTED PARTIES AND IMPACT ASSESSMENTS

As this proposal is of a purely technical nature and does not involve any political choices, consultations with interested parties or impact assessments would not have made sense.

⁴ OJ L 363, 20.12.2006, p. 1.

3. LEGAL ELEMENTS OF THE PROPOSAL

The proposal is based on Article 50 of the Act concerning the conditions of accession of the Republic of Croatia.

The principles of subsidiarity and proportionality are fully respected. The action of the Union is necessary under the principle of subsidiarity (Article 5 (3) TEU) because it concerns technical adaptations to legal acts which were enacted by the Union. The proposal respects the principle of proportionality (Article 5 (4) TEU) because it does not go beyond what is necessary to reach the objective pursued.

4. BUDGETARY IMPLICATION

The proposal has no budgetary implications.

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Treaty of Accession of the Republic of Croatia, and in particular Article 3(4) thereof,

Having regard to the Act of Accession of the Republic of Croatia, and in particular Article 50 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Pursuant to Article 50 of the Act of Accession, where acts of the institutions adopted prior to accession require adaptation by reason of accession, and the necessary adaptations have not been provided for in the Act of Accession or its Annexes, the Council, acting by qualified majority on a proposal from the Commission, shall, to this end, adopt the necessary acts, if the original act was not adopted by the Commission.
- (2) The Final Act of the Conference which drew up the Treaty of Accession indicated that the High Contracting Parties had reached political agreement on a set of adaptations to acts adopted by the institutions required by reason of accession and invited the Council and the Commission to adopt these adaptations before accession, completed and updated where necessary to take account of the evolution of the law of the Union.
- (3) Directives 83/182/EEC¹, 2003/49/EC², 2008/7/EC³, 2009/133/EC⁴ and 2011/96/EU⁵ should therefore be amended accordingly,

¹ OJ L 105, 23.4.1983, p. 59.

² OJ L 157, 26.6.2003, p. 49.

³ OJ L 46, 21.2.2008, p. 11.

⁴ OJ L 310, 25.11.2009, p. 34.

⁵ OJ L 345, 29.12.2011, p. 8.

HAS ADOPTED THIS DIRECTIVE:

Article 1

Directives 83/182/EEC, 2003/49/EC, 2008/7/EC, 2009/133/EC and 2011/96/EU shall be amended as set out in the Annex.

Article 2

1. Member States shall adopt and publish, by the date of accession of the Republic of Croatia to the European Union at the latest, the laws, regulations and administrative provisions necessary to comply with this Directive. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply those provisions from the date of accession of the Republic of Croatia to the European Union.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force subject to, and as from the date of the entry into force of the Treaty of Accession of the Republic of Croatia.

Article 4

This Directive is addressed to the Member States.

Done at Brussels,

*For the Council
The President*

ANNEX

TAXATION

1. 31983 L 0182: Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (OJ L 105, 23.4.1983, p. 59):

In the Annex, the following is added:

'CROATIA

- poseban porez na osobne automobile, ostala motorna vozila, plovila i zrakoplove (Zakon o posebnim porezima na osobne automobile, ostala motorna vozila, plovila i zrakoplove)'.
 2. 32003 L 0049: Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States (OJ L 157, 26.6.2003, p. 49):
 - (a) In Article 3 point (a)(iii), the following indent is inserted after the entry for France:
 - 'porez na dobit in Croatia,'
 - (b) In the Annex, the following point is inserted:

'(ac) companies under Croatian law known as: "dioničko društvo", "društvo s ograničenom odgovornošću", and other companies constituted under Croatian law subject to Croatian profit tax'.
- 3. 32008 L 0007: Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital (OJ L 46, 21.2.2008, p. 11):

Annex I is replaced by the following:

'ANNEX I

LIST OF COMPANIES REFERRED TO IN ARTICLE 2(1)(A)

- (1) Companies incorporated under Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)*
- (2) companies under Belgian law known as:
 - (i) société anonyme/naamloze vennootschap
 - (ii) société en commandite par actions/commanditaire vennootschap op aandelen
 - (iii).société privée à responsabilité limitée/besloten vennootschap met beperkte aansprakelijkheid

- (3) companies under Bulgarian law known as:
 - (i) "Акционерно дружество"
 - (ii) "Командитно дружество с акции"
 - (iii) "Дружество с ограничена отговорност"
- (4) companies under Czech law known as:
 - (i) akciová společnost
 - (ii) komanditní společnost
 - (iii) společnost s ručením omezeným
- (5) companies under Danish law known as:
 - (i) aktieselskab
 - (ii) kommandit-aktieselskab
- (6) companies under German law known as:
 - (i) Aktiengesellschaft
 - (ii) Kommanditgesellschaft auf Aktien
 - (iii) Gesellschaft mit beschränkter Haftung
- (7) companies under Estonian law known as:
 - (i) täisühing
 - (ii) usaldusühing
 - (iii) osaühing
 - (iv) aktsiaselts
 - (v) tulundusühistu
- (8) companies under Irish law known as: companies incorporated with limited liability
- (9) companies under Greek law known as:
 - (i) Ανώνυμος Εταιρία
 - (ii) Ετερόρρυθμος κατά μετοχές Εταιρία
 - (iii) Εταιρία Περιορισμένης Ευθύνης
- (10) companies under Spanish law known as:

- (i) sociedad anónima
 - (ii) sociedad comanditaria por acciones
 - (iii) sociedad de responsabilidad limitada
- (11) companies under French law known as:
- (i) société anonyme
 - (ii) société en commandite par actions
 - (iii) société à responsabilité limitée
- (12) companies under Croatian law known as:
- (i) dioničko društvo
 - (ii) društvo s ograničenom odgovornošću
- (13) companies under Italian law known as:
- (i) società per azioni
 - (ii) società in accomandita per azioni
 - (iii) società a responsabilità limitata
- (14) companies under Cypriot law known as: εταιρείες περιορισμένης ευθύνης
- (15) companies under Latvian law known as: kapitālsabiedrība
- (16) companies under Lithuanian law known as:
- (i) akcinė bendrovė
 - (ii) uždaroji akcinė bendrovė
- (17) companies under Luxembourg law known as:
- (i) société anonyme
 - (ii) société en commandite par actions
 - (iii) société à responsabilité limitée
- (18) companies under Hungarian law known as:
- (i) részvénytársaság
 - (ii) korlátolt felelősségű társaság
- (19) companies under Maltese law known as:

- (i) Kumpaniji ta' Responsabilità Limitata
 - (ii) Soċjetajiet in akkomandita li l-kapital tagħhom jkun maqsum f'azzjonijiet
- (20) companies under Dutch law known as:
- (i) naamloze vennootschap
 - (ii) besloten vennootschap met beperkte aansprakelijkheid
 - (iii) open commanditaire vennootschap
- (21) companies under Austrian law known as:
- (i) Aktiengesellschaft
 - (ii) Gesellschaft mit beschränkter Haftung
- (22) companies under Polish law known as:
- (i) spółka akcyjna
 - (ii) spółka z ograniczoną odpowiedzialnością
- (23) companies under Portuguese law known as:
- (i) sociedade anónima
 - (ii) sociedade em comandita por acções
 - (iii) sociedade por quotas
- (24) companies under Romanian law known as:
- (i) "societăți în nume colectiv"
 - (ii) "societăți în comandită simplă"
 - (iii) "societăți pe acțiuni"
 - (iv) "societăți în comandită pe acțiuni"
 - (v) "societăți cu răspundere limitată"
- (25) companies under Slovenian law known as:
- (i) delniška družba
 - (ii) komanditna delniška družba
 - (iii) družba z omejeno odgovornostjo
- (26) companies under Slovak law known as:

- (i) akciová spoločnosť
 - (ii) spoločnosť s ručením obmedzeným
 - (iii) komanditná spoločnosť
- (27) companies under Finnish law known as:
- (i) osakeyhtiö – aktiebolag
 - (ii) osuuskunta – andelslag
 - (iii) säästöpankki – sparbank
 - (iv) vakuutusyhtiö – försäkringsbolag
- (28) companies under Swedish law known as:
- (i) aktiebolag
 - (ii) försäkringsaktiebolag
- (29) companies under the law of the United Kingdom known as: companies incorporated with limited liability.

* OJ L 294, 10.11.2001, p. 1. '

4. 32009 L 0133: Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (OJ L 310 of 25.11.2009, p. 34):

Annex I is replaced by the following:

ANNEX I

PART A

LIST OF COMPANIES REFERRED TO IN ARTICLE 3(a)

- (a) companies (SE) incorporated under Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company* and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees** and cooperative societies (SCE) incorporated under Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) *** and Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees****;
- (b) companies under Belgian law known as "société anonyme"/"naamloze vennootschap", "société en commandite par actions"/"commanditaire vennootschap op aandelen", "société privée à responsabilité limitée"/"besloten vennootschap met beperkte aansprakelijkheid"/"société coopérative à responsabilité limitée"/"coöperatieve vennootschap met beperkte aansprakelijkheid", "société coopérative à responsabilité illimitée"/"coöperatieve vennootschap met onbeperkte aansprakelijkheid", "société en nom collectif"/"vennootschap onder firma", "société en commandite simple"/"gewone commanditaire vennootschap", public undertakings which have adopted one of the abovementioned legal forms, and other companies constituted under Belgian law subject to the Belgian corporate tax;
- (c) companies under Bulgarian law known as "събирателното дружество", "командитното дружество", "дружеството с ограничена отговорност", "акционерното дружество", "командитното дружество с акции", "кооперации", "кооперативни съюзи", and "държавни предприятия" constituted under Bulgarian law and carrying on commercial activities;
- (d) companies under Czech law known as "akciová společnost" and "společnost s ručením omezeným";
- (e) companies under Danish law known as "aktieselskab" and "anpartsselskab" and other companies subject to tax under the Corporation Tax Act, in so far as their taxable income is calculated and taxed in accordance with the general tax legislation rules applicable to "aktieselskaber";
- (f) companies under German law known as "Aktiengesellschaft", "Kommanditgesellschaft auf Aktien", "Gesellschaft mit beschränkter Haftung", "Versicherungsverein auf Gegenseitigkeit", "Erwerbs- und Wirtschaftsgenossenschaft", "Betriebe gewerblicher Art von juristischen Personen des öffentlichen Rechts", and other companies constituted under German law subject to German corporate tax;

- (g) companies under Estonian law known as "täisühing", "usaldusühing", "osaühing", "aktsiaselts" and "tulundusühistu";
- (h) companies incorporated or existing under Irish law, bodies registered under the Industrial and Provident Societies Act, building societies incorporated under the Building Societies Acts and trustee savings banks within the meaning of the Trustee Savings Banks Act, 1989;
- (i) companies under Greek law known as "ανώνυμη εταιρεία" and "εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)";
- (j) companies under Spanish law known as "sociedad anónima", "sociedad comanditaria por acciones", "sociedad de responsabilidad limitada", and those public law bodies which operate under private law;
- (k) companies under French law known as "société anonyme", "société en commandite par actions", "société à responsabilité limitée", "sociétés par actions simplifiées", "sociétés d'assurances mutuelles", "caisses d'épargne et de prévoyance", "sociétés civiles" which are automatically subject to corporation tax, "coopératives", "unions de coopératives", industrial and commercial public establishments and undertakings, and other companies constituted under French law subject to the French corporate tax;
- (l) companies under Croatian law known as: "dioničko društvo", "društvo s ograničenom odgovornošću", and other companies constituted under Croatian law subject to Croatian profit tax;
- (m) companies under Italian law known as "società per azioni", "società in accomandita per azioni", "società a responsabilità limitata", "società cooperativa", "società di mutua assicurazione", and private and public entities whose activity is wholly or principally commercial;
- (n) companies (εταιρείες) under Cypriot law as defined in the income tax laws;
- (o) companies under Latvian law known as "akciju sabiedrība" and "sabiedrība ar ierobežotu atbildību";
- (p) companies incorporated under the law of Lithuania;
- (q) companies under Luxembourg law known as "société anonyme", "société en commandite par actions", "société à responsabilité limitée", "société coopérative", "société coopérative organisée comme une société anonyme", "association d'assurances mutuelles", "association d'épargne-pension", "entreprise de nature commerciale, industrielle ou minière de l'État, des communes, des syndicats de communes, des établissements publics et des autres personnes morales de droit public", and other companies constituted under Luxembourg law subject to the Luxembourg corporate tax;
- (r) companies under Hungarian law known as "közkereseti társaság", "betéti társaság", "közös vállalat", "korlátolt felelősségű társaság", "részvénytársaság", "egyesülés", "közhasznú társaság" and "szövetkezet";

- (s) companies under Maltese law known as "Kumpaniji ta' Responsabilita Limitata" and "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";
- (t) companies under Dutch law known as "naamloze vennootschap", "besloten vennootschap met beperkte aansprakelijkheid", "open commanditaire vennootschap", "coöperatie", "onderlinge waarborgmaatschappij", "fonds voor gemene rekening", "vereniging op coöperatieve grondslag" and "vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt", and other companies constituted under Dutch law subject to the Dutch corporate tax;
- (u) companies under Austrian law known as "Aktiengesellschaft", "Gesellschaft mit beschränkter Haftung", and "Erwerbs- und Wirtschaftsgenossenschaften";
- (v) companies under Polish law known as "spółka akcyjna" and "spółka z ograniczoną odpowiedzialnością";
- (w) commercial companies or civil law companies having a commercial form as well as other legal persons carrying on commercial or industrial activities, which are incorporated under Portuguese law;
- (x) companies under Romanian law known as "societăți pe acțiuni", "societăți în comandită pe acțiuni" and "societăți cu răspundere limitată";
- (y) companies under Slovenian law known as "delniška družba", "komanditna družba" and "družba z omejeno odgovornostjo";
- (z) companies under Slovak law known as "akciová spoločnosť", "spoločnosť s ručením obmedzeným" and "komanditná spoločnosť";
- (aa) (companies under Finnish law known as "osaakeyhtiö"/"aktiebolag", "osuuskunta"/"andelslag", "säästöpankki"/"sparbank" and "vakuutusyhtiö"/"försäkringsbolag");
- (ab) companies under Swedish law known as "aktiebolag", "bankaktiebolag", "försäkringsaktiebolag", "ekonomiska föreningar", "sparbanker" and "ömsesidiga försäkringsbolag";
- (ac) companies incorporated under the law of the United Kingdom

* OJ L 294, 10.11.2001, p. 1.

** OJ L 294, 10.11.2001, p. 22.

*** OJ L 207, 18.8.2003, p.1.

**** OJ L 207, 18.8.2003, p. 25.'

PART B

LIST OF TAXES REFERRED TO IN ARTICLE 3(C)

- impôt des sociétés/vennootschapsbelasting in Belgium,
- корпоративен данък in Bulgaria,
- daň z příjmů právnických osob in the Czech Republic,
- selskabsskat in Denmark,
- Körperschaftsteuer in Germany,
- tulumaks in Estonia,
- corporation tax in Ireland,
- φόρος εισοδήματος νομικών προσώπων κερδοσκοπικού χαρακτήρα in Greece,
- impuesto sobre sociedades in Spain,
- impôt sur les sociétés in France,
- porez na dobit in Croatia,
- imposta sul reddito delle società in Italy,
- φόρος εισοδήματος in Cyprus,
- uzņēmumu ienākuma nodoklis in Latvia,
- pelno mokestis in Lithuania,
- impôt sur le revenu des collectivités in Luxembourg,
- társasági adó in Hungary,
- taxxa fuq l-income in Malta,
- vennootschapsbelasting in the Netherlands,
- Körperschaftsteuer in Austria,
- podatek dochodowy od osób prawnych in Poland,
- imposto sobre o rendimento das pessoas colectivas in Portugal,
- impozit pe profit in Romania,
- davek od dobička pravnih oseb in Slovenia,
- daň z príjmov právnických osôb in Slovakia,

- yhteisöjen tulovero/inkomstskatten för samfund in Finland,
- statlig inkomstskatt in Sweden,
- corporation tax in the United Kingdom.'

5. 32011 L 0096: Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (OJ L 345, 29.12.2011, p. 8):

(a) In Annex I, Part A is replaced by the following:

'Part A List of companies referred to in Article 2 (a) (i):

- (a) companies incorporated under Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)* and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees** and cooperative societies incorporated under Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE)*** and Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees****;
- (b) companies under Belgian law known as "société anonyme"/"naamloze vennootschap", "société en commandite par actions"/"commanditaire vennootschap op aandelen", "société privée à responsabilité limitée"/"besloten vennootschap met beperkte aansprakelijkheid", "société coopérative à responsabilité limitée"/"coöperatieve vennootschap met beperkte aansprakelijkheid", "société coopérative à responsabilité illimitée"/"coöperatieve vennootschap met onbeperkte aansprakelijkheid", "société en nom collectif"/"vennootschap onder firma", "société en commandite simple"/"gewone commanditaire vennootschap", public undertakings which have adopted one of the abovementioned legal forms, and other companies constituted under Belgian law subject to Belgian corporate tax;
- (c) companies under Bulgarian law known as: "събирателното дружество", "командитното дружество", "дружеството с ограничена отговорност", "акционерното дружество", "командитното дружество с акции", "неперсонифицирано дружество", "кооперации", "кооперативни съюзи" "държавни предприятия" constituted under Bulgarian law and carrying on commercial activities;
- (d) companies under Czech law known as: "akciová společnost", "společnost s ručením omezeným";
- (e) companies under Danish law known as "aktieselskab" and "anpartsselskab". Other companies subject to tax under the Corporation Tax Act, insofar as their taxable income is calculated and taxed in accordance with the general tax legislation rules applicable to "aktieselskaber";

- (f) companies under German law known as "Aktiengesellschaft", "Kommanditgesellschaft auf Aktien", "Gesellschaft mit beschränkter Haftung", "Versicherungsverein auf Gegenseitigkeit", "Erwerbs- und Wirtschaftsgenossenschaft", "Betriebe gewerblicher Art von juristischen Personen des öffentlichen Rechts", and other companies constituted under German law subject to German corporate tax;
- (g) companies under Estonian law known as: "täisühing", "usaldusühing", "osaühing", "aktsiaselts", "tulundusühistu";
- (h) companies incorporated or existing under Irish law, bodies registered under the Industrial and Provident Societies Act, building societies incorporated under the Building Societies Acts and trustee savings banks within the meaning of the Trustee Savings Banks Act, 1989;
- (i) companies under Greek law known as "ανώνυμη εταιρεία", "εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)" and other companies constituted under Greek law subject to Greek corporate tax;
- (j) companies under Spanish law known as: "sociedad anónima", "sociedad comanditaria por acciones", "sociedad de responsabilidad limitada", public law bodies which operate under private law. Other entities constituted under Spanish law subject to Spanish corporate tax ("Impuesto sobre Sociedades");
- (k) companies under French law known as "société anonyme", "société en commandite par actions", "société à responsabilité limitée", "sociétés par actions simplifiées", "sociétés d'assurances mutuelles", "caisses d'épargne et de prévoyance", "sociétés civiles" which are automatically subject to corporation tax, "coopératives", "unions de coopératives", industrial and commercial public establishments and undertakings, and other companies constituted under French law subject to French corporate tax;
- (l) companies under Croatian law known as: "dioničko društvo", "društvo s ograničenom odgovornošću", and other companies constituted under Croatian law subject to Croatian profit tax;
- (m) companies under Italian law known as "società per azioni", "società in accomandita per azioni", "società a responsabilità limitata", "società cooperativa", "società di mutua assicurazione", and private and public entities whose activity is wholly or principally commercial;
- (n) under Cypriot law: "εταιρείες" as defined in the Income Tax laws;
- (o) companies under Latvian law known as: "akciju sabiedrība", "sabiedrība ar ierobežotu atbildību";
- (p) companies incorporated under the law of Lithuania;
- (q) companies under Luxembourg law known as "société anonyme", "société en commandite par actions", "société à responsabilité limitée", "société coopérative", "société coopérative organisée comme une société anonyme", "association d'assurances mutuelles", "association d'épargne-pension",

"entreprise de nature commerciale, industrielle ou minière de l'Etat, des communes, des syndicats de communes, des établissements publics et des autres personnes morales de droit public", and other companies constituted under Luxembourg law subject to Luxembourg corporate tax;

- (r) companies under Hungarian law known as: "közkereseti társaság", "betéti társaság", "közös vállalat", "korlátolt felelősségű társaság", "részvénytársaság", "egyesülés", "szövetkezet";
- (s) companies under Maltese law known as: "Kumpaniji ta' Responsabilita' Limitata", "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";
- (t) companies under Dutch law known as "naamloze vennootschap", "besloten vennootschap met beperkte aansprakelijkheid", "Open commanditaire vennootschap", "Coöperatie", "onderlinge waarborgmaatschappij", "Fonds voor gemene rekening", "vereniging op coöperatieve grondslag", "vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt", and other companies constituted under Dutch law subject to Dutch corporate tax;
- (u) companies under Austrian law known as "Aktiengesellschaft", "Gesellschaft mit beschränkter Haftung", "Versicherungsvereine auf Gegenseitigkeit", "Erwerbs- und Wirtschaftsgenossenschaften", "Betriebe gewerblicher Art von Körperschaften des öffentlichen Rechts", "Sparkassen", and other companies constituted under Austrian law subject to Austrian corporate tax;
- (v) companies under Polish law known as: "spółka akcyjna", "spółka z ograniczoną odpowiedzialnością";
- (w) commercial companies or civil law companies having a commercial form and cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (x) companies under Romanian law known as: "societăți pe acțiuni", "societăți în comandită pe acțiuni", "societăți cu răspundere limitată";
- (y) companies under Slovenian law known as: "delniška družba", "komanditna družba", "družba z omejeno odgovornostjo";
- (z) companies under Slovak law known as: "akciová spoločnosť", "spoločnosť s ručením obmedzeným", "komanditná spoločnosť";
- (aa) companies under Finnish law known as "osakeyhtiö"/"aktiebolag", "osuuskunta"/"andelslag", "säästöpankki"/"sparbank" and "vakuutusyhtiö"/"försäkringsbolag";
- (ab) companies under Swedish law known as "aktiebolag", "försäkringsaktiebolag", "ekonomiska föreningar", "sparbanker", "ömsesidiga försäkringsbolag", "försäkringsföreningar";
- (ac) companies incorporated under the law of the United Kingdom.

* OJ L 294, 10.11.2001, p. 1.

** OJ L 294, 10.11.2001, p. 22.

*** OJ L 207, 18.8.2003, p.1.

**** OJ L 207, 18.8.2003, p. 25.'

(b) In Annex I, Part B (List of taxes referred to in Article 2(a)(iii)), the following is added after the entry for France:

└─ 'porez na dobit in Croatia,'