

## **21994A0103(72)**

Agreement on the European Economic Area - Annex XXII - Company law - List provided for in Article 77

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### ANNEX XXII

#### COMPANY LAW

List provided for in Article 77

#### INTRODUCTION

When the acts referred to in this Annex contain notions or refer to procedures which are specific to the Community legal order, such as:

- preambles;
- the addressees of the Community acts;
- references to territories or languages of the EC;
- references to rights and obligations of EC Member States, their public entities, undertakings or individuals in relation to each other; and
- references to information and notification procedures;

Protocol 1 on horizontal adaptations shall apply, unless otherwise provided for in this Annex.

#### SECTORAL ADAPTATIONS

Integration of company forms not existing at the time of the initialling of the EEA Agreement:

Where reference is made in the directives mentioned below exclusively or primarily to one type of company, this reference may be changed upon the introduction of specific legislation for private companies. The introduction of such legislation and the denomination of the companies involved will be notified to the EEA Joint Committee at the latest at the time of implementation of the relevant directives.

#### TRANSITION PERIODS

The EFTA States shall implement in full the provisions laid down in this Annex not later than three years, as regards Switzerland and Liechtenstein, and two years as regards Austria, Finland, Iceland, Norway and Sweden, after the entry into force of the EEA Agreement.

#### ACTS REFERRED TO

1. 368 L 0151: First Council Directive 68/151/EEC of 9 March 1968 on coordination of safeguards which, for the protection of the interests of members and others, are

required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community (OJ No L 65, 14.3.1968, p. 8), as amended by:

- 1 72 B: Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland (OJ No L 73, 27.3.1972, p. 89),
- 1 79 H: Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- 1 85 I: Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 1:

' - In Austria:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung;

- In Finland:

osakeyhtiö, aktiebolag;

- In Iceland:

almenningshlutafélag, einkahlutafélag, samlagsfélag;

- In Liechtenstein:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;

- In Norway:

aksjeselskap;

- In Sweden:

aktiebolag;

- In Switzerland:

die Aktiengesellschaft, la società anonyme, la società anonima;

die Gesellschaft mit beschränkter Haftung, la società a responsabilità limitata, società a garanzia limitata;

die Kommanditaktiengesellschaft, la società en commandite par actions, la società in accomandita per azioni.'

2. 377 L 0091: Second Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent (OJ No L 26, 31.1.1977, p. 1), as amended by:

- 1 79 H: Act concerning the Conditions of Accession and Adjustment to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- 1 85 I: Act concerning the conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Article 1(1), subparagraph 1:

' - in Austria:

die Aktiengesellschaft;

- in Finland:

osakeyhtiö, aktiebolag;

- in Iceland:

almenningshlutafélag;

- in Liechtenstein:

die Aktiengesellschaft;

- in Norway:

aksjeselskap;

- in Sweden:

aktiebolag;

- in Switzerland:

die Aktiengesellschaft, la società anonima, la societă anonima. '

(b) In Article 6, the term 'European unit of account' shall be replaced by 'ECU';

(c) The transition measures indicated in Article 43(2) shall be applicable also with regard to the EFTA States.

3. 378 L 0855: Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies (OJ No L 295, 20.10.1978, p. 36), as amended by:

- 1 79 H: Act concerning the Conditions of Accession and Adjustment to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),

- 1 85 I: Act concerning the conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Article 1(1):

' - Austria:

die Aktiengesellschaft;

- Finland:

osakeyhtiö, aktiebolag;

- Iceland:

almenningshlutafélag;

- Liechtenstein:

die Aktiengesellschaft;

- Norway:

aksjeselskap;

- Sweden:

aktiebolag;

- Switzerland:

die Aktiengesellschaft, la società anonima, la societă anonima. '

(b) The transition measures indicated in Article 32(3) and (4) shall be applicable also with regard to the EFTA States.

4. 378 L 0660: Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article

54(3)(g) of the Treaty on the annual accounts of certain types of companies (OJ No L 222, 14.8.1978, p. 11), as amended by:

- 1 79 H: Act concerning the Conditions of Accession and Adjustment to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- 383 L 0349: Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54(3)(g) of the Treaty on consolidated accounts (OJ No L 193, 18.7.1983, p. 1),
- 1 85 I: Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, pp. 157-158),
- 389 L 0666: Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (OJ No L 395, 30.12.1989, p. 36),
- 390 L 0604: Council Directive 90/604/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as concerns the exemptions for small and medium-sized companies and the publication of accounts in ECUs (OJ No L 317, 16.11.1990, p. 57),
- 390 L 0605: Council Directive 90/605/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as regards the scope of those Directives (OJ No L 317, 16.11.1990, p. 60).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Article 1(1), subparagraph 1:

' - in Austria:

die Aktiengesellschaft,  
die Gesellschaft mit beschränkter Haftung;

- in Finland:

osakeyhtiö, aktiebolag;

- in Iceland:

almenningshlutafélag,  
einkahlutafélag;

- in Liechtenstein:

die Aktiengesellschaft,  
die Gesellschaft mit beschränkter Haftung,  
die Kommanditaktiengesellschaft;

- in Norway:

aksjeselskap;

- in Sweden:

aktiebolag;

- in Switzerland:

die Aktiengesellschaft, la società anonima, la società anonima;  
die Gesellschaft mit beschränkter Haftung, la società a responsabilità limitata,  
la società a garanzia limitata; die Kommanditaktiengesellschaft,  
la società en commandite par actions, la società in accomandita per azioni.'

(b) The following shall be added to Article 1(1), subparagraph 2:

' (m) in Austria:

die offene Handelsgesellschaft, die Kommanditgesellschaft;

(n) in Finland:

avoin yhtiö, öppet bolag, kommandiittiyhtiö, kommanditbolag;

(o) in Iceland:

sameignarfélag, samlagsfélag;

(p) in Liechtenstein:

die offene Handelsgesellschaft, die Kommanditgesellschaft;

(q) in Norway:

partrederi, ansvarlig selskap, kommandittselskap;

(r) in Sweden:

handelsbolag, kommanditbolag.

5. 382 L 0891: Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54(3)(g) of the Treaty, concerning the division of public limited liability companies (OJ No L 378, 31.12.1982, p. 47),

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The transition measures indicated in Article 26(4) and (5) shall be applicable also with regard to the EFTA States.

6. 383 L 0349: Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54(3)(g) of the Treaty on consolidated accounts (OJ No L 193, 18.7.1983, p. 1), as amended by:

- 1 85 I: Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 158),

- 390 L 0604: Council Directive 90/604/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as concerns the exemptions for small and medium-sized companies and the publication of accounts in ECUs (OJ No L 317, 16.11.1990, p. 57),

- 390 L 0605: Council Directive 90/605/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as regards the scope of those Directives (OJ No L 317, 16.11.1990, p. 60).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 4(1), subparagraph 1:

'(m) in Austria:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung;

(n) in Finland:

osakeyhtiö, aktiebolag;

(o) in Iceland:

almenningshlutafélag, einkahlutafélag, samlagsfélag;

(p) in Liechtenstein:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;

(q) in Norway:

aksjeselskap;

(r) in Sweden:

aktiebolag;

(s) in Switzerland:

die Aktiengesellschaft, la società anonyme, la società anonima;

die Gesellschaft mit beschränkter Haftung, la società a responsabilità limitata, la società a garanzia limitata; die Kommanditaktiengesellschaft, la società en commandite par actions, la società in accomandita per azioni.`

7. 384 L 0253: Eighth Council Directive 84/253/EEC of 10 April 1984 based on Article 54(3)(g) of the Treaty on the approval of persons responsible for carrying out the statutory audits of accounting documents (OJ No L 126, 12.5.1984, p. 20).

8. 389 L 0666: Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (OJ No L 395, 30.12.1989, p. 36).

9. 389 L 0667: Twelfth Council Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (OJ No L 395, 30.12.1989, p. 40).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 1:

'- in Austria:

die Gesellschaft mit beschränkter Haftung;

- in Finland:

osaakeyhtiö, aktiebolag;

- in Iceland:

einkahlutafélag;

- in Liechtenstein:

die Gesellschaft mit beschränkter Haftung;

- in Norway:

aksjeselskap;

- in Sweden:

aktiebolag;

- in Switzerland:

die Gesellschaft mit beschränkter Haftung, la società a responsabilità limitata, la società a garanzia limitata.`

10. 385 R 2137: Council Regulation (EEC) No 2137/85 of 25 July 1985 on the European Economic Interest Grouping (EEIG) (OJ No L 199, 31.7.1985, p. 1).