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ANNEXES 1 to 3

ANNEXES

to the

Proposal for a COUNCIL DIRECTIVE

amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU) 2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting of growth and competitiveness of the EU

{SEC(2026) 560 final} - {SWD(2026) 560 final} - {SWD(2026) 561 final} -
{SWD(2026) 562 final}

ANNEX I

‘ANNEX

List of companies covered by Article 3(a) of the Directive

- (a) companies incorporated under Council Regulation (EC) No 2157/2001¹ and Council Directive 2001/86/EC² and cooperative societies incorporated under Council Regulation (EC) No 1435/2003³ and Council Directive 2003/72/EC⁴;
- (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’/‘be sloten 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;
- (c) companies under Bulgarian law known as: ‘събирателно дружество’, ‘командитно дружество’, ‘дружество с ограничена отговорност’, ‘акционерно дружество’, ‘командитно 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’, ‘družstvo’, ‘společnost s ručením omezeným’;
- (e) companies under Danish law known as ‘aktieselskab’ and ‘anpartsselskab’;
- (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’;
- (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;

¹ Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)(OJ L 294 10.11.2001, p. 1, ELI: <http://data.europa.eu/eli/reg/2001/2157/oj>).

² Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees (OJ L 294, 10.11.2001, p. 22, ELI: <http://data.europa.eu/eli/dir/2001/86/oj>).

³ Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE)(OJ L 207 18.8.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1435/oj>).

⁴ Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees (OJ L 207, 18.8.2003, p. 25, ELI: <http://data.europa.eu/eli/dir/2003/72/oj>).

- (i) companies under Greek law known as ‘ανώνυμη εταιρεία’, ‘εταιρεία περιορισμένης ευθύνης (Ε.Π.Ε.)’;
- (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;
- (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;
- (l) 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;
- (m) under Cypriot law: ‘εταιρείες’ as defined in the Income Tax laws;
- (n) companies under Latvian law known as: ‘akciju sabiedrība’, ‘komandītsabiedrība’, ‘pilnsabiedrība’, ‘sabiedrība ar ierobežotu atbildību’;
- (o) companies incorporated under the law of Lithuania;
- (p) companies under Luxembourgish law known as ‘société anonyme’, ‘société en commandite par actions’, ‘société par actions simplifiée’, ‘société à responsabilité limitée’, ‘société à responsabilité limitée simplifiée’, ‘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’;
- (q) companies under Hungarian law known as: ‘közkereseti társaság’, ‘betéti társaság’, ‘közös vállalat’, ‘korlátolt felelősségű társaság’, ‘részvénytár saság’, ‘egyesülés’, ‘szövetkezet’;
- (r) companies under Maltese law known as: ‘Kumpaniji ta’ Responsabilita’ Limitata’, ‘Soċjetajiet en commandite li l-kapital tagħhom maqsum f’azzjonijiet’;
- (s) companies under Dutch law known as ‘naamloze vennootschap’, ‘besloten vennootschap met beperkte aansprakelijkheid’, ‘coöperatie’, ‘onderlinge waarborgmaatschappij’, ‘fonds voor gemene rekening’, ‘vereniging op coöperatieve grondslag’, ‘vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt’, public law entities engaged in an enterprise;
- (t) 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’, ‘Flexible Kapitalgesellschaft’;
- (u) companies under Polish law known as: ‘spółka akcyjna’, ‘spółka z ograniczoną odpowiedzialnością’, ‘spółka komandytowo-akcyjna’;
- (v) commercial companies or civil law companies having a commercial form and cooperatives and public undertakings incorporated in accordance with Portuguese law;

- (w) companies under Romanian law known as: ‘societăți pe acțiuni’, ‘societăți în comandită pe acțiuni’, ‘societăți cu răspundere limitată’, ‘societăți în nume colectiv’, ‘societăți în comandită simplă’;
- (x) companies under Slovenian law known as: ‘delniška družba’, ‘komanditna družba’, ‘komanditna delniška družba’, ‘družba z neomejeno odgovornostjo’, ‘družba z omejeno odgovornostjo’;
- (y) companies under Slovak law known as: ‘akciová spoločnosť’, ‘spoločnosť s ručením obmedzeným’, ‘komanditná spoločnosť’, ‘jednoduchá spoločnosť na akcie’;
- (z) companies under Finnish law known as ‘osaakeyhtiö’/‘aktiebolag’, ‘osuuskunta’/‘andelslag’, ‘säästöpankki’/‘sparbank’ and ‘vakuutusyhtiö’/‘försäkringsbolag’;
- (aa) companies under Swedish law known as ‘aktiebolag’, ‘bankaktiebolag’ ‘försäkringsaktiebolag’, ‘ekonomiska föreningar’, ‘sparbanker’, ‘ömsesidiga försäkringsbolag’, ‘försäkringsföreningar’, ‘tjänstepensionsaktiebolag’, ‘ömsesidigt tjänstepensionsbolag’, ‘tjänstepensionsförening’;
- (bb) companies under Croatian law known as: ‘dioničko društvo’, ‘društvo s ograničenom odgovornošću’, ‘jednostavno društvo s ograničenom odgovornošću’.

ANNEX II

Annex I to Directive 2009/133/EC is amended as follows:

- (1) Part A is replaced by the following:

‘ANNEX I

PART A

List of companies referred to in Article 2(a)(i) of the Directive

- (a) companies incorporated under Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE) ⁽⁵⁾ and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees ⁽⁶⁾ and cooperative societies incorporated under Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) ⁽⁷⁾ 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 ⁽⁸⁾;
- (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’/‘be sloten 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;
- (c) companies under Bulgarian law known as: ‘събирателно дружество’, ‘командитно дружество’, ‘дружество с ограничена отговорност’, ‘акционерно дружество’, ‘командитно 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’, ‘družstvo’, ‘společnost s ručením omezeným’;
- (e) companies under Danish law known as ‘aktieselskab’ and ‘anpartsselskab’;
- (f) companies under German law known as ‘Aktiengesellschaft’, ‘Kommanditgesellschaft auf Aktien’, ‘Gesellschaft mit beschränkter Haftung’, ‘Versicherungsverein auf Gegenseitigkeit’, ‘Erwerbs- und

⁵ Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)(OJ L 294 10.11.2001, p. 1, ELI: <http://data.europa.eu/eli/reg/2001/2157/oj>).

⁶ Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees (OJ L 294, 10.11.2001, p. 22, ELI: <http://data.europa.eu/eli/dir/2001/86/oj>).

⁷ Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE)(OJ L 207 18.8.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1435/oj>).

⁸ Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees (OJ L 207, 18.8.2003, p. 25, ELI: <http://data.europa.eu/eli/dir/2003/72/oj>).

Wirtschaftsgenossenschaft', 'Betriebe gewerblicher Art von juristischen Personen des öffentlichen Rechts';

- (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.)';
- (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;
- (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;
- (l) 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;
- (m) under Cypriot law: 'εταιρείες' as defined in the Income Tax laws;
- (n) companies under Latvian law known as: 'akciju sabiedrība', 'komandītsabiedrība', 'pilnsabiedrība', 'sabiedrība ar ierobežotu atbildību';
- (o) companies incorporated under the law of Lithuania;
- (p) companies under Luxembourgish law known as 'société anonyme', 'société en commandite par actions', 'société par actions simplifiée', 'société à responsabilité limitée', 'société à responsabilité limitée simplifiée', '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';
- (q) companies under Hungarian law known as: 'közkereseti társaság', 'betéti társaság', 'közös vállalat', 'korlátolt felelősségű társaság', 'részvénytársaság', 'egyesülés', 'szövetkezet';
- (r) companies under Maltese law known as: 'Kumpaniji ta' Responsabilita' Limitata', 'Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet';
- (s) companies under Dutch law known as 'naamloze vennootschap', 'besloten vennootschap met beperkte aansprakelijkheid', 'coöperatie', 'onderlinge waarborgmaatschappij', 'fonds voor gemene rekening', 'vereniging op coöperatieve grondslag', 'vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt', public law entities engaged in an enterprise;

- (t) 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’, ‘Flexible Kapitalgesellschaft’;
- (u) companies under Polish law known as: ‘spółka akcyjna’, ‘spółka z ograniczoną odpowiedzialnością’, ‘spółka komandytowo-akcyjna’;
- (v) commercial companies or civil law companies having a commercial form and cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (w) companies under Romanian law known as: ‘societăți pe acțiuni’, ‘societăți în comandită pe acțiuni’, ‘societăți cu răspundere limitată’, ‘societăți în nume colectiv’, ‘societăți în comandită simplă’;
- (x) companies under Slovenian law known as: ‘delniška družba’, ‘komanditna družba’, ‘komanditna delniška družba’, ‘družba z neomejeno odgovornostjo’, ‘družba z omejeno odgovornostjo’;
- (y) companies under Slovak law known as: ‘akciová spoločnosť’, ‘spoločnosť s ručením obmedzeným’, ‘komanditná spoločnosť’, ‘jednoduchá spoločnosť na akcie’;
- (z) companies under Finnish law known as ‘osakeyhtiö’/‘aktiebolag’, ‘osuuskunta’/‘andelslag’, ‘säästöpankki’/‘sparbank’ and ‘vakuutusyhtiö’/‘försäkringsbolag’;
- (aa) companies under Swedish law known as ‘aktiebolag’, ‘bankaktiebolag’ ‘försäkringsaktiebolag’, ‘ekonomiska föreningar’, ‘sparbanker’, ‘ömsesidiga försäkringsbolag’, ‘försäkringsföreningar’, ‘tjänstepensionsaktiebolag’, ‘ömsesidigt tjänstepensionsbolag’, ‘tjänstepensionsförening’;
- (bb) companies under Croatian law known as: ‘dioničko društvo’, ‘društvo s ograničenom odgovornošću’, ‘jednostavno društvo s ograničenom odgovornošću’.
- (2) In Part B, the last indent ‘-corporation tax in the United Kingdom’ is deleted.

ANNEX III

Annex I to Directive 2011/96/EU is amended as follows:

- (1) Part A is replaced by the following:

‘PART A

List of companies covered by 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) ⁽¹⁾ and Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees ⁽²⁾ and cooperative societies incorporated under Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) ⁽³⁾ 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 ⁽⁴⁾;
- (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’/‘be sloten 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;
- (c) companies under Bulgarian law known as: ‘събирателно дружество’, ‘командитно дружество’, ‘дружество с ограничена отговорност’, ‘акционерно дружество’, ‘командитно 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’, ‘družstvo’, ‘společnost s ručením omezeným’;
- (e) companies under Danish law known as ‘aktieselskab’ and ‘anpartsselskab’;
- (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’;

¹ Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE)(OJ L 294 10.11.2001, p. 1, ELI: <http://data.europa.eu/eli/reg/2001/2157/oj>).

² Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees (OJ L 294, 10.11.2001, p. 22, ELI: <http://data.europa.eu/eli/dir/2001/86/oj>).

³ Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE)(OJ L 207 18.8.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1435/oj>).

⁴ Council Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees (OJ L 207, 18.8.2003, p. 25, ELI: <http://data.europa.eu/eli/dir/2003/72/oj>).

- (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.)’;
- (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;
- (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;
- (l) 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;
- (m) under Cypriot law: ‘εταιρείες’ as defined in the Income Tax laws;
- (n) companies under Latvian law known as: ‘akciju sabiedrība’, ‘komandītsabiedrība’, ‘pilnsabiedrība’, ‘sabiedrība ar ierobežotu atbildību’;
- (o) companies incorporated under the law of Lithuania;
- (p) companies under Luxembourgish law known as ‘société anonyme’, ‘société en commandite par actions’, ‘société par actions simplifiée’, ‘société à responsabilité limitée’, ‘société à responsabilité limitée simplifiée’, ‘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’;
- (q) companies under Hungarian law known as: ‘közkereseti társaság’, ‘betéti társaság’, ‘közös vállalat’, ‘korlátolt felelősségű társaság’, ‘részvénytársaság’, ‘egyesülés’, ‘szövetkezet’;
- (r) companies under Maltese law known as: ‘Kumpaniji ta’ Responsabilita’ Limitata’, ‘Soċjetajiet en commandite li l-kapital tagħhom maqsum f’azzjonijiet’;
- (s) companies under Dutch law known as ‘naamloze vennootschap’, ‘besloten vennootschap met beperkte aansprakelijkheid’, ‘coöperatie’, ‘onderlinge waarborgmaatschappij’, ‘fonds voor gemene rekening’, ‘vereniging op coöperatieve grondslag’, ‘vereniging welke op onderlinge grondslag als verzekeraar of kredietinstelling optreedt’, public law entities engaged in an enterprise;
- (t) 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’, ‘Flexible Kapitalgesellschaft’;

- (u) companies under Polish law known as: ‘spółka akcyjna’, ‘spółka z ograniczoną odpowiedzialnością’, spółka komandytowo-akcyjna;
- (v) commercial companies or civil law companies having a commercial form and cooperatives and public undertakings incorporated in accordance with Portuguese law;
- (w) companies under Romanian law known as: ‘societăți pe acțiuni’, ‘societăți în comandită pe acțiuni’, ‘societăți cu răspundere limitată’, ‘societăți în nume colectiv’, ‘societăți în comandită simplă’;
- (x) companies under Slovenian law known as: ‘delniška družba’, ‘komanditna družba’, ‘komanditna delniška družba’, ‘družba z neomejeno odgovornostjo’, ‘družba z omejeno odgovornostjo’;
- (y) companies under Slovak law known as: ‘akciová spoločnosť’, ‘spoločnosť s ručením obmedzeným’, ‘komanditná spoločnosť’, ‘jednoduchá spoločnosť na akcie’;
- (z) companies under Finnish law known as ‘osakeyhtiö’/‘aktiebolag’, ‘osuuskunta’/‘andelslag’, ‘säästöpankki’/‘sparbank’ and ‘vakuutusyhtiö’/‘försäkringsbolag’;
- (aa) companies under Swedish law known as ‘aktiebolag’, ‘bankaktiebolag’ ‘försäkringsaktiebolag’, ‘ekonomiska föreningar’, ‘sparbanker’, ‘ömsesidiga försäkringsbolag’, ‘försäkringsföreningar’, ‘tjänstepensionsaktiebolag’, ‘ömsesidigt tjänstepensionsbolag’, ‘tjänstepensionsförening’;
- (bb) companies under Croatian law known as: ‘dioničko društvo’, ‘društvo s ograničenom odgovornošću’, ‘jednostavno društvo s ograničenom odgovornošću.’;
- (2) in Part B, the last indent ‘- corporation tax in the United Kingdom’ is deleted.