

Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 amending Council Directives 78/660/EEC on the annual accounts of certain types of companies, 83/349/EEC on consolidated accounts, 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions and 91/674/EEC on the annual accounts and consolidated accounts of insurance undertakings (Text with EEA relevance)

Article 1	Amendments to Directive 78/660/EEC
Article 2	Amendments to Directive 83/349/EEC
Article 3	Amendment to Directive 86/635/EEC
Article 4	Amendment to Directive 91/674/EEC
Article 5	Transposition
Article 6	Entry into force
Article 7	Addressees
	Signature

- (1) [OJ C 294, 25.11.2005, p. 4.](#)
- (2) Opinion of the European Parliament of 15 December 2005 (not yet published in the Official Journal) and Council Decision of 22 May 2006.
- (3) [OJ L 222, 14.8.1978, p. 11.](#) Directive as last amended by Directive 2006/43/EC of the European Parliament and of the Council ([OJ L 157, 9.6.2006, p. 87](#)).
- (4) [OJ L 193, 18.7.1983, p. 1.](#) Directive as last amended by Directive 2006/43/EC.
- (5) [OJ L 243, 11.9.2002, p. 1.](#)
- (6) [OJ L 372, 31.12.1986, p. 1.](#) Directive as last amended by Directive 2003/51/EC of the European Parliament and of the Council ([OJ L 178, 17.7.2003, p. 16](#)).
- (7) [OJ L 374, 31.12.1991, p. 7.](#) Directive as amended by Directive 2003/51/EC.
- (8) [OJ C 321, 31.12.2003, p. 1.](#)