

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

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (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.](#)